IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 20.05.2021

CORAM:

THE HON'BLE Dr. JUSTICE ANITA SUMANTH

W.P. No.35319 of 2019
and WMP.Nos.36129 & 36130 of 2019

6th Sense Infrastructure Pvt. Ltd.,
Rep. by its Director N.Nandakumar
No. 6 Dr.TV Naidu Road Chetpet
Chennai 600031. .. Petitioner

Vs.

1. The Principal Director of Income Tax (Circle 2)
New No. 46 Old No. 108 Nungambakkam High Road
Chennai 600034.

2. The Assistant Commissioner of Income Tax
Central Circle - 2(3) Room No.126,
Investigation Building 46 Mahatma Gandhi Road
Nungambakkam Chennai - 600034.

3. The Deputy Director of Income Tax (INV)
Unit 4(1) Investigation Wing
(Room No. 115 1st Floor) New No. 46,
Old No. 108 Nungambakkam High Road
Chennai 600034. .. Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Certiorari to call for the records of the 2nd Respondent culminating in the impugned notice PAN. AABCT9830H/ 2019-20 dated 29.10.2019 read with the notice bearing No. ITBA/ AST/ S/ 153C/ 2019-20/1018477224(1) dated 30.09.2019 issued by the 2nd Respondent under section 153 C of the Act for AY 2017-19 and quash the same.

For Petitioner : Mrs.L.Maithili
For Respondents : Mr.A.P.Srinivas
Senior Standing Counsel

O R D E R

The petitioner in this Writ Petition is a limited company incorporated under the provisions of the Companies Act, 1956 with the object of running a business in the field of Software Development, Knowledge Process Outsourcing (KPO), Technical Education and Development of Real Estate and other objects in conjunction with IT/ITES businesses. It had applied to the State Industries Promotion Corporation of Tamil Nadu (SIPCOT) for allotment of a plot of land in an Information Technology Park set up by SIPCOT at Siruseri for setting up of a software development and KPO unit. It was allotted a property admeasuring 11.12 acres under a 99 year deed of lease dated 11.05.2005.

2. The setting up of the unit was delayed and extension of time was sought for by the petitioner from time to time in regard to the deployment of the property for its business. However, according to the petitioner, despite its best efforts, the petitioner was unable to commercially exploit the premises even after a decade from its allotment.

3. In 2016, a group of shareholders of the petitioner company belonging to the family of Dinesh Chand Surana ('individual'), who wished to exit the business had offered their shares to the remaining shareholders. Since the shareholders were not willing to increase their share-holding, the said individual undertook to find buyers for the company, such that all existing shareholders could exit.

4. On 01.10.2016, a Board resolution was passed recording the position that the existing shareholders resolved to exit the company and the aforesaid individual was authorised to identify a purchaser and engage in all actions for this purpose. According to the petitioner, the individual was not authorised to receive any consideration towards the aforesaid arrangement, either in part or in full and his mandate extended only to the extent of him identifying a purchaser. Thereafter matters were to be left with the Board and SIPCOT to take forward in a proper manner.

5. In pursuance of the above arrangement, the individual is said to have been entrusted with the temporary custody of all original documents including the lease deed with SIPCOT, share certificates and other documents that a prospective purchaser may seek for the purpose of conducting due diligence. A draft Memorandum of Undertaking (MOU) dated 22.11.2016 is also said to have been prepared by the individual duly executed by all Directors which was blank in regard to the details of the anticipated purchaser who was being identified by the individual.

6. While this is so, the Director of the petitioner company who has deposed to the affidavit filed in support of this Writ Petition received summons under Section 131 of the Income Tax Act, 1961 (in short 'Act') calling upon him to appear before the Additional Deputy Director of Income Tax and it was only when the deponent appeared that, according to him, he came to know of a search carried out in the premises of a third party, ostensibly unconnected with this petitioner, from

whom the documents entrusted to the individual had been seized.

7. These documents constitute (i) original lease deed between SIPCOT and the petitioner company dated 11.05.2005 (ii) allotment letter dated 16.02.2004 issued by SIPCOT in favour of the company (iii) letter of handing over of possession dated 02.08.2005 executed by SIPCOT in favour of the petitioner company (iv) original share certificates issued by the petitioner in favour of its shareholders and (v) undated incomplete MOU duly executed by all Directors of the petitioner company.

8. In the course of proceedings before the Income Tax Department, the petitioner explained that it had nothing whatsoever to do with the third party who had been searched. The entire narration of how the documents had come to be entrusted to the individual and were found in his possession, had also been explained. Certain documents and details were called for from the petitioner that, the petitioner states were handed over. The enquiry did not proceed thereafter.

9. A warrant of provisional attachment came to be issued under Section 132(9B) attaching the land and building at S.No.76 Egatoor Village, Kanchipuram District of an extent of 11.12 acres (property/property in question). Despite the petitioner having objected to the same, there was neither any response nor action taken by the respondents to lift the attachment, and hence W.P.No.14023 of 2019 came to be filed before this Court seeking a quash of the provisional attachment order.

10. In that Writ Petition, a counter had been filed dated 19.06.2019 wherein the Additional Deputy Director of Income Tax (Inv.) (R3 in that Writ Petition) had stated that the seized documents could not be returned since the file was to be handed over to the appropriate Assessing Authority for assessment proceedings to be initiated as against the petitioner. The counter went on to state that the Writ Petition was itself infructuous, since the provisional attachment had ceased to have effect after the expiry of six months from the date of attachment as per Statute.

11. The counter confirmed the position that as on that date, proceedings had yet to be initiated and that a notice under Section 153A or 153C as appropriate, was in the offing. Pending Writ Petition, a notice under Section 153C was received by the petitioner calling for returns for Assessment Year (AY) 2017. The notice was dated 14.06.2019 and called for a return on or before 08.07.2019. The petitioner, while pointing out that the time granted was short, in any event, called attention to its earlier return filed on 27.10.2017 declaring a loss, and which had been accepted by the Central

Processing Centre (CPC) at Bangalore on 01.03.2018. It requested that the return filed earlier be treated as the return of income to be filed in compliance of the notice under Section 153C.

12. The petitioner also requested that the satisfaction note be furnished to the petitioner along with approval/sanction for issuance of the Section 153C notice, notification for transfer of the petitioner's case to the Central Circle, statements recorded, copies of the documents claimed to have been seized from the party, appraisal report and other relevant documents.

13. Since there was no response to the aforesaid request, the petitioner impleaded the Assistant Commissioner of Income Tax, Central Circle (R2 in this Writ petition) as a respondent, R5, in W.P.No.14023 of 2019. R5 filed an additional counter dated 23.08.2019 stating that the time limit for completion of assessment in the V.K.Sasikala group of cases (the entity subject to search under Section 132 of the Act) was till 31.12.2019 and the proper course of action would be for the Assessing Officer (AO) to evaluate the available materials and complete the proceedings for assessment.

14. That Writ Petition was disposed on 13.09.2019 holding that the attachment had lapsed by elapse of time. The Court also held that the petitioner was not entitled for the return of seized documents and that the AO would proceed with the assessment in accordance with law.

15. On 30.09.2019 Section 153C notices were received for AYs 2012-13, 2013-14, 2014-15, 2015-16, 2015-16, 2016-17 and 2017-18, in response to which, the petitioner, by letter dated 09.10.2019, stated that the returns filed earlier for the aforesaid years were being re-submitted for compliance with the present notices. On 29.10.2019, a show cause notice came to be issued by R2 pointing out to the recovery of certain allegedly incriminating evidence from Krishnapriya, niece of V.K.Sasikala, indicating a cash payment made to the individual totalling Rs.86 crores, in the name of the petitioner company. The petitioner was called upon to show cause as to why the aforesaid amount not be treated as income from other sources in its hands. Various documents were called for.

16. The petitioner reiterated its earlier request for materials said to have been found in the search and such materials as well as some of the statements recorded in the course of search were furnished to it. R2, on 02.12.2019 issued an order of provisional attachment under Section 281B. It is at that juncture that the present Writ Petition has come to be filed, on 18.12.2019, wherein the petitioner prays for a

Writ of Certiorari quashing notices issued under Section 153C dated 30.09.2019 and show cause notice dated 29.10.2019.

17. According to the petitioner, the proceedings initiated under the impugned notices are without jurisdiction, since there is no income escaping assessment, which a pre-condition for the initiation of the proceedings themselves. The petitioner would urge that the seized documents do not incriminate it in any way and hence the respondents ought not to have commenced the present proceedings based on those documents.

18. Though reference is made to the factual aspects of the matter, i.e., the details of the materials seized, and the circumstances in which the documents came to be in the possession of the individual and thereafter in the possession of the person searched, I consciously desist from referring to either the details of the documents or the narration in regard to the transaction itself and restrict myself to the legal issues raised.

19. The petitioner would stress on the position that the individual had been prohibited from receiving any amount towards the sale of the company and the company thus disavows all relationship with such amounts. If at all such amount had been received by the individual, the same is not liable to be assessed in the petitioner's hands.

20. The individual, apart from being a shareholder of the company, carries on multiple businesses and the amounts said to be seized could well relate to any of his business transactions. To state that the petitioner should be subjected to assessment simply on this basis is thus wholly incorrect and improper, according to the petitioner.

21. In counter the respondents have set out their version of the transaction between the petitioner and the individual highlighting the aspect of escapement of income. According to the respondents, the search initiated in the case of Surana group of companies and connected assesses revealed documents relating to the petitioner leading to a prima facie conclusion that cash had been received by the individual on behalf of the company for sale of the company.

22. The counter refers to the sworn statements recorded from both factions, ie., the faction that has filed the present Writ Petition as well as other Directors of the company, in support of the prima facie contention that there is escapement of income which has to be examined further by the AO in the course of assessment proceedings. I refrain from committing to any of the factual details mentioned therein as they pertain to on-going proceedings, and in the light of the conclusion I have arrived at in the paragraphs to follow.

23. Having heard learned counsels, I am not in agreement with the petitioner on this issue. The question of escapement of income from assessment or otherwise is a matter of deduction and determination by the assessing officer based on all relevant materials and explanations of the parties concerned. The explanation and justification offered now by the petitioner in regard to the documents found in the premises searched, is one that would have to be considered by the officer to determine whether is any undisclosed income to be brought to tax and the proper person/entity in whose hands it must be brought to tax.

24. This is not an issue that can be looked into in a writ petition as it involves determination of disputed facts. The challenge to assumption of jurisdiction by the assessing officer would have to be seen in the context of whether there has been escapement of income. The two issues are thus closely interlinked and one cannot decide the question of jurisdiction without rendering a finding on the aspect of escapement of income. I thus decline to interfere in the challenge to assumption of jurisdiction, on this score.

25. The petitioner would also state that no satisfaction note, as contemplated under Section 153C has been furnished, despite a specific request. This is a pre-condition for the initiation of proceedings under Section 153 C in the absence of which the entire proceedings stand vitiated. The counter filed by the respondents in the earlier writ petition had initially stated that a notice under Section 153A/C was in the offing. Thereafter, and pending Writ Petition, a notice dated 14.06.2019 was received by the petitioner.

26. Mr.Srinivas was directed to produce the satisfaction note and had, at the time of admission on 20.12.2019 produced an undated document stating that the same was the satisfaction note of the IO. Counter dated 03.03.2020 also makes reference to the satisfaction note handed over to the petitioner on 20.12.2019 (last line of paragraph 6 of the counter).

27. A rejoinder has been filed wherein the petitioner objects to the satisfaction note stated to have been given to it on the ground that it does not reveal any material or reasoning to justify the initiation of proceedings against the petitioner. The petitioner points out that the satisfaction note that was handed over to the petitioner when the matter had come up for admission on 20.12.2019 was undated, does not refer to any file number and was, to top it all, unsigned. These allegations are factually correct.

28. However, Mr.Srinivas has thereafter filed a compilation of documents wherein the recording of satisfaction in the case of M.Sasikala on 27.08.2019 is placed at document 1, satisfaction note relating to the petitioner dated 30.09.2019 is placed at page 7 and a satisfaction note in the case of Surana Corporation Limited, also dated 30.09.2019, is placed at page 12. These documents filed in typed set dated 24.09.2020 are complete and have been certified to be true copies of the originals.

29. Under Article 226 of the Constitution of India, all that the Court is required to look into is whether satisfaction has been recorded and the justification/sufficiency for such satisfaction is hardly a matter that the Court would concern itself with. The satisfaction notes recorded in both cases are extracted below:

'Proforma for recording satisfaction under section 153C

(To be filled by the Assessing Officer of the person referred to section 153A)

1.	Name of the Group searched	Smt. N.Sasikala
2.	Name and PAN of the person referred to in section 153A	Smt. Sasikala (PAN:AMNPS6598J)
3	Date of initiation of search in the case of the person referred to in section 153A	09.11.2017
4	Name, address and PAN No. of the person whose case action under section 153C is proposed	M/s.6th Sense Infrastructure Private Limited (PAN: AABCT9830H)

5	Specific details of the seized material on the basis of which action under section 153C is proposed: (a) Nature of the seized material (money/bullion/jewellery/other valuable article or thing/ books of account/ documents) (b) Description of the seized material (c) Address of premise/ place from where such material was seized. (d) Date of seizure of such material (e) Particulars of the relevant panchnama (f) Annexure/S.No./Page number etc. (particulars to be specified)	Search proceedings were conducted in the case of Smt.Sasikala on 09.11.2017. During the search and seizure proceedings in the case of V.K.Sasikala Group at Room No.302, Shylee Niwas Service Apartment, Nutech Washington, Old No.41, New No.76, Block -II, 1st Main Road, CIT Nagar, Nandanam, Chennai on 18.11.2017 various incriminating materials in the form of lease agreements, incorporation certificates, original Share certificates and Memorandum of Understandings (MOUs) were seized vide annexure ANN/KGA/VKS/LS/S-2 to the Panchnama dated 18.11.2017 and incriminating materials in the form of loose sheets (page numbered 18 & 19) seized from the premises of Smt.Krishnapriya, daughter of Smt.Ilavarasi, at 181/69, Habibullah Road, T.Nagar, Chennai on 11.11.2017 vide annexure ANN/MS/KK/LS/S to the Panchanama dated 11.11.2017 which contained details of various assets purchased by Sasikala group and the consideration paid towards them.
6	Relationship of the person referred in S.No.4 with the person referred to in S.No.2	M/s.6th Sense Infrastructure private Limited had involved in selling their assets including shares to Smt. V.K.Sasikala

7	Satisfaction of the Assessing Officer of the person referred to in section 153A that the seized material referred to in S.No.5 with the person referred to in S.No.4	I am satisfied for the detailed reason as per the annexure that the incriminating documents/loose sheets Seized vide annexure ANN/KGA/VKS/LS/S-2 & ANN/MS/KK/LS/S which contain Original Share certificates, incorporation certificates of M/s.6th Sense infrastructure Pvt Ltd and MoU for the sale of assets and shares pertains to M/s.6th Sense infrastructure Pvt. Ltd.
8	Assessment Years involved	A.Y.2017-18.

Note:
1. Copy of relevant Panchnama may be sent at the time of handing over of the relevant seized material
2. For the purposes of this proforma, seized material includes material requisitioned under-section 132A

Name and Designation of the A.O: (Sd/-) XXXX
Date : 27.08.2019 (G.Ajay Robin Singh)
Place: Chennai Deputy Commissioner of Income Tax
Central Circle 2(2), Chennai.

Annexure
....

Further During the course of search proceedings at Room No.302, Shylee Niwas Service apartment, Nutech Lushington, old no.41, new no.76, block II, 1st Main Road, CIT Nagar, Nandanam, Chennai, various incriminating documents in the form of Memorandum of understandings (MOUs) and share certificates evidencing the sale of various assets of prominent business groups across Tamil Nadu as elaborated in Para was found. On perusal of the incriminating materials seized it is found that the following documents related to M/s.6th Sense infrastructure Pvt Ltd. was found and seized vide ANN/KGV/LS/S2.

Page No.	Details
1-10	Financials of M/s.6th Sense Infrastructure Pvt Ltd for AY 2016-17
11-21	Financials of M/s.6th Sense Infrastructure Pvt Ltd for AY 2015-16

22-33	Copy of Memorandum of M/s.6th Sense Infrastructure Pvt Ltd.
34-45	Copy of Article of Association of M/s.6th Sense Infrastructure Pvt Ltd
46-59	Lease Deed between SIPCOT and M/s.6th sense Infrastructure Pvt Ltd. on 11 May 2005.
60-69	Order of allotment of plot in SIPCOT for M/s.6th Sense Infrastructure Pvt Ltd.
70-95	Original Lease Deed between SIPCOT and M/s.6th Sense Infrastructure Pvt Ltd. 11 May 2005
96	Incorporation certificate of M/s.6th Sense Infrastructure Pvt Ltd
97-102	Memorandum of Understanding for sale of equity shares of M/s.6th Sense Infrastructure Pvt Ltd. for Rs.16 Crs. Singed by Lalit Mehta Mr.A.Nanda Kumar and Dinesh Chand Surana.
103-195	Original Share Certificates of M/s.6th Sense Infrastructure Pvt Ltd

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In view of the seizure of these highly incriminating materials, Shri.Senthil was summoned once again and confronted with the seized materials. During the course of the enquiry he confirmed the seized MoUs were the ones which were executed by Smt. Sasikala with the vendors. The relevant portion of sworn statement Shri.Senthil dated 11.11.2017 is reproduced below:-

....

Satisfaction Note u/s.153C

....

Consequently the Assessing Officer of Sasikala Group after recording satisfaction in the capacity of Assessing Officer of the searched party handed over the seized materials on 27.08.2019 to this office i.e. ACIT, Central Circle 2 (3), Chennai which is having jurisdiction over the case of M/s.Surana Corporation Ltd and M/s.6th Sense Infrastructure Pvt Ltd as well.

....

On a complete perusal and analysis of seized materials together with the corroborative sworn statement recorded during the course of search I am satisfied that the incriminating materials seized vide annexure ANN/KGA/VKS/LS/S-2 and ANN/MS/KK/LS/S which pertains to M/s.6th Sense Infrastructe Pvt Ltd have a bearing on the determination of total income of M/s.6th Sense Infrastructure Pvt Ltd for the financial year 2016-17 relevant to assessment year 2017-18.

Accordingly notice to be issued as per the provisions of section 153C IT At for AY 2012-13 to 2018-19.

Date: 30.09.2019 Sd/-. XXXXXXX
H.Mahendran, IRS
ACIT, Central Circle 2(3), Chennai.

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'Proforma for recording satisfaction under section 153C

(To be filled by the Assessing Officer of the person referred to section 153A)

1.	Name of the Group searched	M/s.Surana Corporation Limited
2.	Name and PAN of the person referred to in section 153A	M/s.Surana Corporation Limited (PAN:AAACS31221)
3	Date of initiation of search in the case of the person referred to in section 153A	09.11.2017
4	Name, address and PAN No. of the person whose case action under section 153C is proposed	M/s.6th Sense Infrastructure Private Limited (PAN: AABCT9830H)

5	Specific details of the seized material on the basis of which action under section 153C is proposed: (a) Nature of the seized material (money/bullion/jewellery/other valuable article or thing/ books of account/ documents) (b) Description of the seized material (c) Address of premise/ place from where such material was seized. (d) Date of seizure of such material (e) Particulars of the relevant panchnama (f) Annexure/S.No./Page number etc. (particulars to be specified)	Incriminating documents found during the search and seizure proceedings in the case of V.K.Sasikala Group at Room No.302, Shylee Niwas Service Apartment, Nutech Washington, Old No.41, New No.76, Block -II, 1st Main Road, CIT Nagar, Nandanam, Chennai on 18.11.2017 seized vide annexure ANN/KGA/VKS/LS/S-2 and the incriminating materials seized from the premises of Smt.Krishnapriya, daughter of Smt.Ilavarasi, at 181/69, Habibullah Road, T.Nagar, Chennai on 11.11.2017 vide annexure ANN/MS/KK/LS/S.
6	Relationship of the person referred in S.No.4 with the person referred to in S.No.2	Group concern of M/s Surana Corporation Ltd.

7	Satisfaction of the Assessing Officer of the person referred to in section 153A that the seized material referred to in S.No.5 with the person referred to in S.No.4	I am satisfied that the incriminating documents/loose sheets Seized vide annexure ANN/KGA/VKS/LS/S-2 & ANN/MS/KK/LS/S contain (1) Original Share certificates, Mou and (2) the details of money receipts towards sale of the property to the tune of Rs.86 crores but not entered into its regular books of accounts for the A.Y.2012-13 to 2018-19. Hence, I am satisfied that the above mentioned seized materials have a bearing on the determination of the total income of the assessee for the A.Y.2012-13 to 2018-19.
8	Assessment Years involved	A.Y.2012-13 to 2018-19

Name and Designation of the A.O: (Sd/-) XXXX
Date : 30.09.2019 (H.MAHENDRAN)
Place: Chennai Assistant Commissioner of Income Tax
Central Circle 2(3), Chennai.

30. The petitioner has referred to the judgment of the Supreme Court in the case of Manisha Maheswari V. Assistant Commissioner of Income Tax and another (289 ITR 341) wherein the Supreme Court had reiterated the necessity for recording of satisfaction prior to transfer of files by the Investigating Officer to the AO having jurisdiction over an assessee. In the present case, the recording of satisfaction prior to issuance to notice dated 30.09.2019 is apparent from the record and the argument of the petitioner to the contrary is rejected.

31. Further, in the light of the confirmation furnished now to the effect that the satisfaction had been issued by the IO only on 30.09.2019, notice dated 14.06.2019 was evidently bad in law. According to the petitioner, this fact vitiates all other and subsequent proceedings including the impugned notice dated 30.09.2019.

32. The satisfaction notes now placed on record make it clear that as in June, 2019, there had been no recording of satisfaction by the IO and thus the issuance of notice under Section 153C on 14.06.2019 was erroneous since it was without satisfaction of the condition precedent.

33. In fact, notice dated 14.06.2019 which has been placed in the typed set filed by petitioner at page 74 has caught Mr.Srinivas by surprise and it was only after this argument was specifically urged by the petitioner, that additional counter dated 11.02.2021 has come to be filed by R2 accompanied by a typed set containing the two satisfaction notes and note for transfer of files from IO to AO.

34. The question that looms large is as to whether the issuance of notice dated 14.06.2019 without compliance of the statutory pre-condition, would vitiate all subsequent assessment proceedings including the impugned notice. R2, in his reply to the petitioner's rejoinder, reiterates that the procedure followed by the respondents is in accordance with law.

35. There is no reference in any of the respondents' pleadings to notice dated 14.06.2019. The respondents thus disavow notice dated 14.06.2019 and their case rests on the position that satisfaction notes were drawn up on 30.09.2019 and it was only parallel and pursuant thereto that the impugned notice under Section 153C dated 30.09.2019 was issued. In this context, attention is drawn to Sections 282 and 282A of the Act as well as Rules 127 and 127A of the Income Tax Rules, 1962 (Rules) to justify the issuance of the impugned notice and to state that proper procedure has been followed.

36. I am of the considered view that the issuance of the invalid notice dated 14.06.2019 does not compromise the assessment proceedings as, the invalid notice is one that does not exist in the eyes of the law and must thus be ignored. The provisions of Section 282 deal with service of notice in general terms and Section 282A with the authentication of notices for service by electronic means. In this case, it is not in dispute that notice dated 30.09.2019 is a valid notice qua the provisions of Sections 282 and 282A read with Rules 127 and 127A. The issuance of notice dated 14.06.2019 does not vitiate the impugned proceedings in any way.

37. Though the decision of the Calcutta High Court in Shrikant Mohta V. Commissioner of Income Tax (414 ITR 270) is placed as part of the compilation, it has not been referred to in the course of the arguments. An extract from the Income Tax Business Application Portal is also filed, perhaps to indicate the transition of proceedings from manual to electronic mode. However, there is no challenge to the mode of proceedings in this matter.

38. For the aforesaid reasons, the challenge to impugned notices dated 30.09.2019 under Section 153C and show cause notice dated 29.10.2019 is rejected. Proceedings for assessment shall continue and be concluded in accordance with

law. This Writ Petition is dismissed and connected writ miscellaneous petitions are closed with no order as to costs.

Sd/-

Assistant Registrar(co)

//True Copy// Sub Assistant Registrar

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To

1. The Principal Director of Income Tax (Circle 2)
New No. 46 Old No. 108 Nungambakkam High Road
Chennai 600034.

2. The Assistant Commissioner of Income Tax
Central Circle - 2(3) Room No.126,
Investigation Building 46 Mahatama Gandhi Road
Nungambakkam Chennai - 600034.

3. The Deputy Director of Income Tax (INV)
Unit 4(1) Investigation Wing
(Room No. 115 1st Floor) New No. 46,
Old No. 108 Nungambakkam High Road,
Chennai 600034.

W.P. No.35319 of 2019
and
WMP. Nos.36129 & 36130 of 2019

A.SK(29.06.2021)