IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.04.2021

CORAM

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.Nos.35256 of 2019 and 2132, 2159, 2312, 2340, 2612, 2620, 2769, 2910, 2914, 3314, 3319, 3717, 3803, 3874, 3877, 3973, 4105, 4182, 4215, 4216, 4219, 4221, 4227, 4231, 4251, 4254, 4311, 4346, 4544, 4566, 4820, 5004, 5364, 5372, 5773, 5814, 6105, 6110, 6196, 6526, 6579, 6951, 6954, 6993, 7024, 7036, 7045, 7048, 7158, 7237, 11171, 11197, 11617, 12888, 14240 & 15526 of 2020
and
WMP.Nos.36056 and 36057 of 2019 and 2492, 2520, 2681, 2729, 3037, 3042, 3221, 3363, 3365, 3838, 3847, 4389, 4498, 4594, 4596, 4714, 4856, 4943, 4982, 4984, 4987, 4990, 4997, 5000, 5021, 5023, 5105, 5150, 5386, 5412, 5713, 5914, 6301, 6310, 6751, 6816, 7178, 7181, 7282, 7750, 7798, 8291, 8293, 8340, 8381, 8389, 8404, 8405, 8543, 8658, 13617, 13660, 14245, 15945, 17719 & 19383 of 2020

1 M/S.ADVANCE INFRADEVELOPERS PVT. LTD.
REPRESENTED BY IT DIRECTOR MR.RAVI RAJAGOPAL

... PETITIONER in WP No.35256 of 2019

1 M/S.AARAM CONSTRUCTIONS PVT.LTD
REP BY IT DIRECTOR MR.PADMANABAN.S

... PETITIONER in WP No.2132 of 2020

1 M/S.ABINAYA INFRADEVELOPERS PVT. LTD.,
REP BY ITS DIRECTOR MR.PADMANABAN.S

... PETITIONER in WP No.2159 of 2020

1 M/S.ADHUNIK INFRADEVELOPERS PVT LTD.,
REP.BY IT DIRECTOR MR.PADMANABAN.S

... PETITIONER in WP No.2312 of 2020

1 M/S.ANUTTAM ACADEMIC INSTITUTIONS
REP. BY IT DIRECTOR MR.NAWAL KISHORE
... PETITIONER in WP No.2340 of 2020

1 M/S.AKHIL INFRASTRUCTURE PVT. LTD.,
REP. BY IT AUTHORISED SIGNATORY MR.NAWAL KISHORE

... PETITIONER in WP No.2612 of 2020

1 M/S.AGNI INFRADEVELOPERS PVT.LTD.,
REP.BY IT DIRECTOR MR.NAWAL KISHORE

... PETITIONER in WP No.2620 of 2020

1 M/S. AJANI CONSTRUCTIONS PVT. LTD.,
REP. BY IT DIRECTOR S.PADMANABAN

... PETITIONER in WP No.2769 of 2020

1 M/S.ACUTE INFRASTRUCTURE PVT. LTD.
REP. BY ITS DIRECTOR S.PADMANABAN

... PETITIONER in WP No.2910 of 2020

1 M/S.AMIR CONSTRUCTION PVT.LTD.
REP.BY ITS DIRECTOR MR.NAWAL KISHORE

... PETITIONER in WP No.2914 of 2020

1 M/S.BAY INFRADEVELOPERS PVT.LTD.,
REP. BY IT AUTHORISED SIGNATORY MR.PADMANABAN.S

... PETITIONER in WP No.3314 of 2020

1 M/S.ARCHANA INFRADEVELOPERS PVT LTD
REP. BY IS AUTHORISED SIGNATORY MR.NAWAL KISHORE

... PETITIONER in WP No.3319 of 2020

1 M/S.ASHRAM INFRADEVELOPERS PVT. LTD.
REP.BY IT AUTHORISED SIGNATORY MR.NAWAL KISHORE

... PETITIONER in WP No.3717 of 2020

1 M/S.AROOPA INFRADEVELOPER PVT.LTD.
REP. BY ITS AUTHORISED SIGNATORY MR.NAWAL KISHORE

... PETITIONER in WP No.3803 of 2020

1 M/S.APRATI CONSTRUCTIONS PVT. LTD.
REP. BY IT AUTHORISED SIGNATORY MR.NAWAL KISHORE

... PETITIONER in WP No.3874 of 2020

1 M/S.DARSHAN HOMES PVT LTD
REPRESENTED BY IT AUTHORISED SIGNATORY MR.PADMANABAN.S

... PETITIONER in WP No.3877 of 2020

1 M/S.AVATAR CONTRUCTIONS PVT LTD
REPRESENTED BY IT AUTHORISED SIGNATORY MR.NAWAL KISHORE

... PETITIONER in WP No.3973 of 2020

1 M/S.JEET PROJECTS PVT LTD
REPRESENTED BY IT AUTHORISED SIGNATORY MR.PADMANABAN.S

... PETITIONER in WP No.4105 of 2020

1 M/S.COMEX INFRASTRUCTURE PVT. LTD.
REP. BY IT AUTHORISED SIGNATORY S.PADMANABAN

... PETITIONER in WP No.4182 of 2020

1 M/S.GIRI INFRADEVELOPERS PVT.LTD.
REP.BY IT AUTHORISED SIGNATORY MR.PADMANABAN.S

... PETITIONER in WP No.4215 of 2020

1 M/S.MARG BUSINESS PARK PVT LTD.
REP.BY ITS AUTHORISED SIGNATORY MR.NAWAL KISHORE

... PETITIONER in WP No.4216 of 2020

1 M/S.AMBAR NIVAS PVT.LTD.
REP.BY IT DIRECTOR MR.NAWAL KISHORE

... PETITIONER in WP No.4219 of 2020

1 M/S.DASHA INFRADEVELOPERS PVT LTD.
REP. BY IT AUTHORISED SIGNATORY MR.NAWAL KISHORE

... PETITIONER in WP No.4221 of 2020

1 M/S. BRINDAVAN VILLAS PVT. LTD.
REP. BY ITS AUTHORISED SIGNATORY S.PADMANABAN

... PETITIONER in WP No.4227 of 2020

1 M/S.MAGNUMOPUS INFRASTRUCTURE PVT LTD
REPRESENTED BY IT AUTHORISED SIGNATORY MR.NAWAL KISHORE

... PETITIONER in WP No.4231 of 2020

1 M/S.KODUR DEVELOPERS PVT.LTD.
(FORMERLY M/S. GIRISH INFRASTRUCTURE PVT.LTD.)
REP.BY ITS AUTHORISED SIGNATORY S.PADMANABAN

... PETITIONER in WP No.4251 of 2020

1 M/S.HILARY CONSTRUCTIONS PVT LTD
REPRESENTED BY IT AUTHORISED SIGNATORY MR.NAWAL KISHORE

... PETITIONER in WP No.4254 of 2020

1 M/S.PROSPECTIVE CONSTRUCTIONS PVT. LTD
REP. BY IT AUTHORISED SIGNATORY MR.PADMANABAN.S

... PETITIONER in WP No.4311 of 2020

1 M/S.KANCHANJUNGA INFRADEVELOPERS PVT. LTD.
REP. BY IT AUTHORISED SIGNATORY MR.PADMANABAN S

... PETITIONER in WP No.4346 of 2020

1 M/S.PRABHAT VILLAS PVT. LTD.
REP. BY ITS AUTHORISED SIGNATORY MR.PADMANABAN.S

... PETITIONER in WP No.4544 of 2020

1 M/S.GUIDING INFRADEVELOPERS PVT.LTD.
REP. BY IT AUTHORISED SIGNATORY MR.PADMANABAN.S

... PETITIONER in WP No.4566 of 2020

1 M/S.BHARANI INFRASTRUCTURE PVT LTD
REPRESENTED BY IT AUTHORISED SIGNATORY MR.NAWAL KISHORE

... PETITIONER in WP No.4820 of 2020

1 M/S.INDRA PRASTHA HOMES PVT LTD
REP. BY IT AUTHORISED SIGNATORY MR.PADMANABAN.S

... PETITIONER in WP No.5004 of 2020

1 M/S.PATHANG CONSTRUCTION PVT.LTD.
REP.BY IT AUTHORISED SIGNATORY MR.PADMANABAN.S

... PETITIONER in WP No.5364 of 2020

1 M/S.SANJEEVANI HABITAT PVT LTD
REP BY IT AUTHORISED SIGNATORY PADMANABAN.S

... PETITIONER in WP No.5372 of 2020

1 M/S.RAINBOW HABITAT PVT LTD
REP BY IT AUTHORISED SIGNATORY PADMANABAN.S

... PETITIONER in WP No.5773 of 2020

1 M/S.LAHAR INFRASTRUCTURE PVT. LTD.
REP. BY IT AUTHORISED SIGNATORY. S.

... PETITIONER in WP No.5814 of 2020

1 M/S.SUHAS INFRASTRUCTURE PVT LTD
REPRESENTED BY IT AUTHORISED SIGNATORY MR.PADMANABAN.S

... PETITIONER in WP No.6105 of 2020

1 M/S.AROGYA CONSTRUCTIONS PVT LTD
REP BY ITS AUTHORISED SIGNATORY PADMANABAN.S

... PETITIONER in WP No.6110 of 2020

1 M/S.TRIJAL INFRASTRUCTURE PVT LTD
REPRESENTED BY IT AUTHORISED SIGNATORY MR.PADMANABAN.S

... PETITIONER in WP No.6196 of 2020

1 M/S.SHIKHA INFRADEVELOPERS PVT LTD
REPRESENTED BY IT AUTHORISED SIGNATORY MR.PADMANABAN S

... PETITIONER in WP No.6526 of 2020

1 M/S.TRIGYA INFRADEVELOPERS PVT LTD
REP BY ITS AUTHORISED SIGNATORY MR.PADMANABAN

... PETITIONER in WP No.6579 of 2020

1 M/S.NAVITA ESTATES PVT LTD
REP BY ITS AUTHORISED SIGNATORY MR.PADMANABAN .S

... PETITIONER in WP No.6951 of 2020

1 M/S.NAVRANG INFRASTRUCTURE PVT LTD
REP BY ITS AUTHORISED SIGNATORY MR.NAWAL KISHORE

... PETITIONER in WP No.6954 of 2020

1 M/S.SIDDHI INFRADEVELOPERS PVT LTD
REPRESENTED BY IT AUTHORISED SIGNATORY MR.PADMANBAN.S

... PETITIONER in WP No.6993 of 2020

1 M/S.SATHANG CONSTRUCTIONS PVT LTD
REP. BY IT AUTHORISED SIGNATORY MR.PADMANABAN.S

... PETITIONER in WP No.7024 of 2020

1 M/S.SANJOG INFRASTRUCTURE PVT LTD
REPRESENTED BY IT AUTHORISED SIGNATORY MR.PADMANABAN.S

... PETITIONER in WP No.7036 of 2020

1 M/S.SAPTAJIT PROJECTS PVT LTD
REP BY IT AUTHORISED SIGNATORY PADMANABAN.S

... PETITIONER in WP No.7045 of 2020

1 M/S.STAR CITY HOMES PVT. LTD.
REP BY IT AUTHORISED SIGNATORY S.PADMANABAN.

... PETITIONER in WP No.7048 of 2020

1 M/S.SARAL HOMES PVT LTD
REP.BY IT AUTHORISED SIGNATORY M.PADMANABAN.S

... PETITIONER in WP No.7158 of 2020

1 M/S.SINGAR CONSTRUCTIONS PVT LTD
REP. BY ITS AUTHORISED SIGNATORY MR.PADMANABAN.S

... PETITIONER in WP No.7237 of 2020

1 M/S.MUKTA ACADEMIC INSTITUTIONS PVT LTD
REP BY ITS AUTHOD. SIGNATORY MR.NAWAL KISHORE

... PETITIONER in WP No.11171 of 2020

1 M/S.KIRTHIDHARA ACADEMIC INSTITUTIONS
REP BY IT AUTHOD. SIGNATORY.MR.NAWAL KISHORE

... PETITIONER in WP No.11197 of 2020

1 M/S.KADAMBANI EDUCATION
REP BY ITS AUTHOD. SIGNATORY S.PADMANABAN

... PETITIONER in WP No.11617 of 2020

1 M/S.DARPAN EDUCATIONAL INSTITUTIONS
REP.BY ITS AUTHORISED SIGNATORY MR.NAWAL KISHORE

... PETITIONER in WP No.12888 of 2020

1 M/S.APARAJITHA INSTITUTIONS
REP.BY ITS AUTHORISED SIGNATORY MR.PADMANABAN.S.

... PETITIONER in WP No.14240 of 2020

1 M/S.ATUL INSTITUTIONS OF LEARNING
REP BY IT AUTHORISED SIGNATORY MR.NAWAL KISHORE

... PETITIONER in WP No.15526 of 2020

Vs

1. THE ADJUDICATING AUTHORITY,
   UNDER THE PROHIBITION OF BENAMI PROPERTY
   TRANSACTIONS ACT, 1988,
   ROOM NO.26, 4TH FLOOR,
   JEEVAN DEEP BUILDING, PARLIAMENT STREET,
   NEW DELHI.

... 1st RESPONDENT IN ALL WPS

2. THE DEPUTY COMMISSIONER OF INCOME TAX (BENAMI PROHIBITION),
   ROOM NO.104, 1ST FLOOR,
   INCOME TAX INVESTIGATION WING BUILDING,
   108, M.G.ROAD, NUNGAMBAKKAM,
   CHENNAI-600 034.

... 2nd RESPONDENT IN ALL WPS

COMMON PRAYER IN W.P.Nos.35256 of 2019 and 2132, 2159, 2312, 2340, 2612, 2620, 2769, 2910, 2914, 3314, 3319, 3717, 3803, 3874, 3877, 3973, 4105, 4182, 4215, 4216, 4219, 4221, 4227, 4231, 4251, 4254, 4311, 4346, 4544, 4566, 4820, 5004, 5364, 5372, 5773, 5814, 6105, 6110, 6196, 6526, 6579, 6951, 6954, 6993, 7024, 7036, 7045, 7048, 7158, 7237, 11171, 11197, 11617, 12888, 14240 & 15526 of 2020:-

These Writ Petitions are filed under Article 226 of the Constitution of India, praying of the issuance of Writs of Certiorari, calling for the records on the file of the 1st Respondent in Ref No:R-979, 975, 976, 978, 985, 982, 980, 981, 977, 984, 995, 988, 992, 991, 987, 1000, 994, 1007, 998, 1002, 1016, 983, 1001, 997, 1015, 1012, 1004, 1024, 1009, 1023, 1003, 996, 1005, 1022, 1027, 1025, 1014, 1037, 989, 1040, 1032, 1039, 1019, 1020, 1034, 1043, 1028, 1029, 1036, 1030, 1035, 1017, 1010, 1008, 999, 986, 993 of 2018 respectively and quash the impugned order dated 26.08.2019, 27.08.2019, 28.08.2019 respectively passed u/s. 24(5) of the Prohibition of Benami Property Transactions Act, 1988 as illegal, arbitrary and without jurisdiction.

For Petitioner : Mr.AL.Somayaji, Senior Counsel for Mr.R.Sivaraman (in all WPs)

For Respondents: Mrs.M.Sheela, Special Public Prosecutor

(in all WPs)

COMMON ORDER

These Writ Petitions are filed challenging orders passed by the Adjudicating Authority in terms of Section 26(3) of the Prohibition of Benami Property Transactions Act, 1988 (in short 'Act') dated 26.08.2019 (WP.Nos.35256 of 2019, 2914, 3314, 3319, 3717, 3803, 3874, 3973, 4227, 2132, 2159, 2312, 2340, 4820, 6110, 2612, 2620, 2769, 2910, 4182, 4219, 12888, 14240 and 15526 of 2020), 27.08.2019 (WP.Nos.3877, 4105, 4221, 4231, 4251, 4566, 5004, 5814, 6951, 6954, 4215, 4216, 4254, 4346, 11171, 11197 and 11617 of 2020) and 28.09.2019 (WP.Nos.5364, 5372, 5773, 6105, 6196, 6526, 6579, 6993, 4311, 4544, 7024, 7036, 7045, 7048, 7158 & 7237 of 2020).

2. W.P.No.35256 of 2020 is taken to be the lead matter and the facts set out therein are narrated as illustrative of facts involved in all the Writ petitions.

3. The petitioner is a private limited company engaged in the business of real estate and infrastructure development. A search was conducted in the premises of the Marg group of companies and its associated entities, including the petitioner herein, in the course of which several sworn statements were recorded and documents impounded. The petitioner received a show cause notice dated 26.04.2018 under Section 24(1) of the Act from R2 (Deputy Commissioner of Income Tax, Benami Prohibition), the Initiating Officer/IO, alleging that the petitioner is a benamidhar for Marg, its parent company, which beneficially owns the property comprising 17.702 acres of land in Muttam Village, Nagore Vattam ('asset').

4. The show cause notice alleged that during 2009 and 2010, a loan had been availed by the petitioner from an entity by the name and style of Great Meera Finlease Private Limited, a Non-banking finance company (NBFC) incorporated solely for the purpose of routing of the funds of the Marg group, and for the purchase of the asset. The funds were drawn from the account of Arohi Infrastructure Private Limited, a subsidiary of Marg.

5. The allegation that it is a benamidhar of the asset and Marg the beneficial owner, was denied by the petitioner. An explanation was set forth stating that Marg is involved in the business of development of real estate and infrastructure projects. In 1961, the Urban Land (Ceiling and Regulation) Act, 1976 (in short 'Ceiling Act') came into effect limiting the maximum acreage of land that may be held by a company to 30 standard acres. This was further reduced to 15 acres vide the 2016 amendment to the Ceiling Act.

6. Being in the business of real estate development, Marg required extensive land resources and had thus set up several subsidiaries and associated entities to enable procurement and holding of land for its use. Admittedly, this attempt was only to get over the ceiling imposed. The petitioner explained that the lands, though intended for the use of Marg, had been purchased legitimately by the companies and have been declared as their assets by the respective companies with all statutory authorities including Income Tax and Registrar of Companies, among others.

7. According to the petitioner, this is a legitimate and transparent modus operandi adopted by companies in similar positions, to get over urban land ceiling. The purchase of the asset in question was during the years 2009 and 2010 and the transaction is pending resolution before the Courts solely in the context of whether the 2016 amendment would operate retrospectively or prospectively.

8. The explanation put forth by the petitioner was rejected, the IO confirming the provisional attachment of the asset under Section 24(3), and passing an order in terms of Section 24(4) of the Act. A reference was made to R1, the Adjudicating Authority (AA), in terms of Section 24(5) of the Act. Based on the reference made, R1 issued a Show Cause Notice commencing adjudication in terms of Section 26 of the Act.

9. The petitioner appeared before the officer and the matter was heard elaborately. It was reserved for orders after final hearing on 17.07.2017 and orders are stated to have been passed on 26.08.2019, 27.08.2019 and 28.08.2019 that are under challenge before me.

10. Though several grounds have been raised by the petitioner, Mr. A.L. Somayaji, learned Senior Counsel appearing for Mr. R.Sivaraman, learned counsel for the petitioners pursues only the ground relating to the bar of limitation. He would expressly restrict his arguments to this ground alone, saving all other issues raised in the affidavit filed in support of the writ petition, to be agitated in statutory appeal, should the occasion arise, with this Court holding adverse to the petitioners on the ground of limitation. Thus, the present order is passed on the aspect of limitation alone, the remaining grounds not being pursued by the petitioner.

11. My attention is drawn to the Scheme of the Act and the procedure for attachment and adjudication. An order of adjudication is to be passed in terms of Section 26(7) within one year from the end of the month in which a reference under sub-section (5) of Section 24 was received by the Adjudicating Authority.

12. In the present case, the reference in terms of Section 24(5) was made on 27.07.2018, the same having been taken on file by R1 on 01.08.2018. Thus an order of adjudication ought to have been passed, in line with Section 26(7), on or before 31.08.2019. The petitioners would allege however that though the matter was heard finally on 17.07.2019, no orders were passed prior to 31.08.2019. They were informed, on 29.10.2019, to collect the order passed by R2, wherein the date mentioned was 26.08.2019.

13. At paragraph 12 of the affidavit filed in support of the Writ Petition, it is stated that the petitioner verified the reason for the delay in communication of the order finding that the order had been dispatched only on 13.09.2019 after notarization on 09.09.2019. The petitioner questions the elapse of time between 17.07.2019 when the matters were reserved for orders and 13.09.2019 when the orders were dispatched, alleging that the order was, in fact, not passed on 26/27/28.08.2019, but only thereafter, beyond the period of statutory limitation. This inference is drawn from the ratio of several judgements that I shall advert to shortly.

14. Mrs.Sheela, learned Special Public Prosecutor would counter the arguments advanced and maintain that the orders have been passed well within limitation, on the stated dates. She was directed to produce the records, particularly any in support of the procedure followed in the office/registry of the Adjudicating Authority to illustrate the mode of handling of the files, from the stages of receipt of reference upto dispatch of final orders and I will advert to the records momentarily.

15. The provisions of Section 26(7) are couched negatively to state that 'no order may be passed' beyond the period of one year from the date in which the reference under sub-section (5) of section 24 was received. A burden is thus cast upon the Adjudicating Authority to ensure that the order was passed on or

before 31.08.2019 as, where a period of limitation is set out in Statute, the same has to be adhered to strictly. The order, once passed, must leave the control of the authority who has passed such order, and it is only then can it be said to have been 'passed' in satisfaction of limitation.

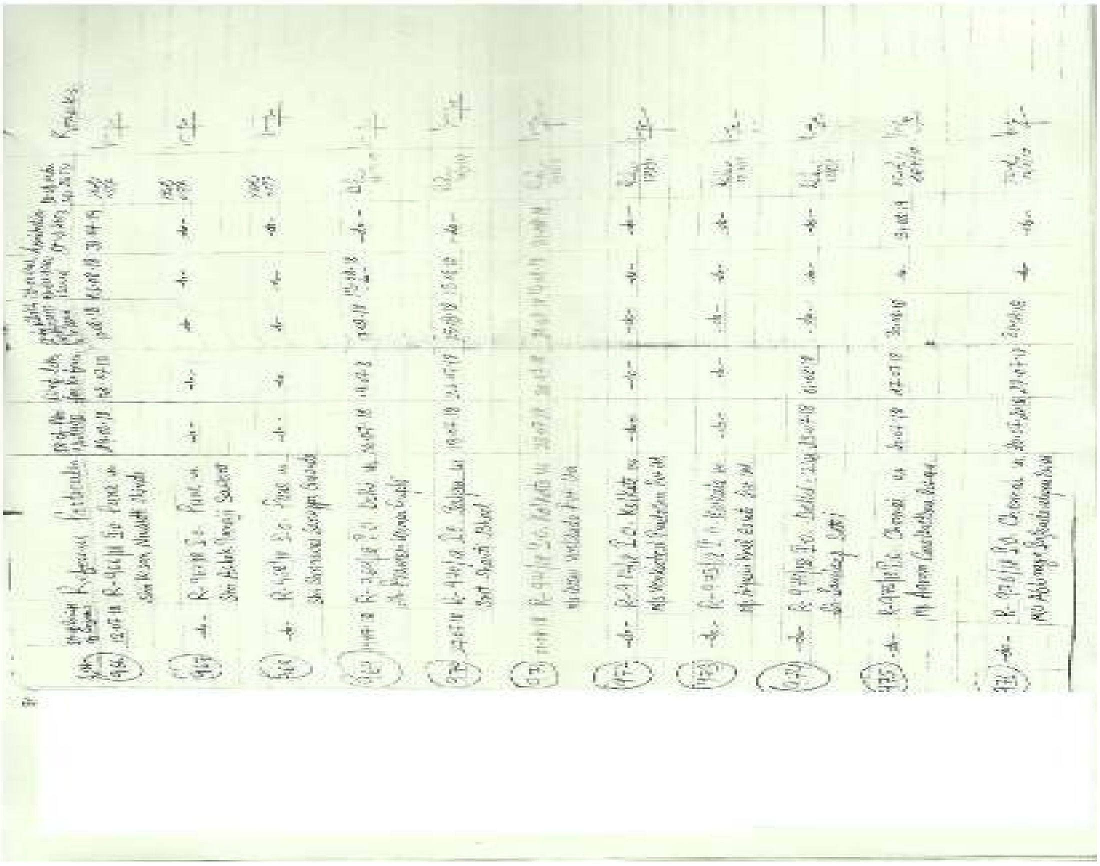
16. If the order continues to remain within the control of the authority even beyond the period of limitation stipulated, there is a possibility that such order might be modified or altered even beyond the stipulated period, thus compromising the limitation prescribed. The Adjudicating Authority must thus, give up all control in regard to the order passed and must not continue to wield any beyond the date of expiry of limitation.

17. A compilation in typed set dated 15.02.2021 has been filed by the respondent. The first document is the order sheet for the hearing relating to Case No.R-991/2018 conducted on 10.10.2018, which is the first hearing. At page 2 is an order sheet for the hearing dated 17.07.2019, which is the 9th hearing, when the matters were reserved for orders. At pages 3 and 4 are the first and last page of order passed in reference bearing No.R-991/2018, dated 26.08.2019.

18. There is a handwritten endorsement made on order sheet noting dated 17.07.2019 to the effect that 'order is passed accordingly' and the date noted in hand, as 26.08.2019. According to respondent counsel, a combined reading of order sheet dated 17.07.2019 and the order dated 26.08.2019 will show that the process of hearing that commenced on 10.10.2018 had concluded on 17.07.2019, culminating in order passed on 26.08.2019. Pages 5 to 8 are orders in identical sequence in the case of an appeal bearing reference No.R-1038 of 2018 where the order was passed on 28.08.2019. No records setting out the sequence for orders dated 27.08.2019 have been filed.

19. Pages 9 to 16 are extracts of a register said to be maintained by the members of the Adjudicating Authority. The register contains 10 columns, (1) - serial number, (2) – date of receipt of reference, (3) - particulars of reference, (4) - date of provisional attachment order under Section 24(4), (5) - date of letter for reference, (6) - date by which notice under Section 26(1) is to be issued, (7) – date on which notice under

Section 26(1) was issued, (8) - date of expiry of limitation under Section 26(7), (9) - date of order under Section 26(7) and (10) - remarks.



20. Pages 17 and 18 contain extracts of the diary register said to be maintained by the Administrative Officer - cum - Registrar of the AO, wherein 5 columns are maintained: (1) - Serial Number, (2) - reference number, (3) - date of order, (4) - remarks and (5) - signature. There is no column recording the date when the order was transferred from the office of the Adjudicating Authorities to the Registrar for copying, certifying and dispatch and when this is pointed out, I am asked to read the heading 'date of order' as 'date of receipt of order' in the register maintained by the Registrar.

S.No.	Reference No.	Date of order	Remarks	Sign
45.	R-989	26.08.2019		
46.	R-990	26.08.2019		
47	R-991	26.08.2019		
48.	R-995	26.08.2019		
49	R-996	26.08.2019		
50.	R-997	26.08.2019		
51	R-998	26.08.2019		4/9/2019
52.	R-999	26.08.2019		
53.	R-1000	27.08.2019		
54.	R-1001	27.08.2019		
55.	R-1002	27.08.2019		
56.	R-1003	27.08.2019		
57.	R-1004	27.08.2019		
58.	R-1005	27.08.2019		
59.	R-1006	27.08.2019		
60	R-1007	27.08.2019		
61.	R-1036	28.08.2019		
62.	R-1037	28.08.2019		
63	R-1038	28.08.2019		11/9/2019
64.	R-1039	28.08.2019		
65.	R-1040	28.08.2019		
66	R-1041	28.08.2019		

21. A comparison is drawn between order in S.No.969 in the case of one Praveen Kumar Gupta and the present impugned orders. According to the register of the Adjudicating Authority, this order has been passed on 26.07.2019. Respondent counsel points out that the aforesaid order does not figure in the register maintained by the Registrar whereas the impugned orders have been received on 26.08.2019 by the Registrar under the column 'date of order'. Thus, and by comparison, I am asked to infer, as a positive assertion, that the impugned orders have been passed on the dates mentioned therein and handed over from the registry of AA to the Registrar on the same dates.

22. The last column in the register maintained by the Registrar under the heading 'sign' contains the dates 04.09.2019 and 11.09.2019, that are stated to be the dates when the orders have been sent for attestation. However, the counter states, at paragraph 8 that the orders were attested as 'certified true copy' on 09.09.2019 and does not refer to either 04.09.2019 or 11.09.19. This is a clear discrepancy, which the respondent is unable to explain despite a specific query being posed in this regard. Paragraph 8 of the counter is extracted below:

> '8. I submit in reply to 12 & 13, that the Ld. Adjudicating Authority has passed the order within the time limit i.e., on 26.08.2019, as mandated u/s. 26(7) of the Prohibition of Benami Transactions Act, 1988. The Ld. Adjudicating Authority is a Quasi- Judicial Authority and the order, is an elaborate order containing 107 pages. It is submitted that as per the order, the order has been passed by the Ld. Adjudicating Authority on 26.08.2019. However, as per the certificate by the "Administrative Officer-cum-Registrar", the "Certified true copy" of the order was made available only on 09.09.2019. The claim of the petitioner is misleading. Originally, the orders which were sent by the Adjudicating Authority sent all those orders to this office vide letters dt. 14.10.2019 and 21.10.2019 with the following remarks:
>
> "Pl. find enclosed herewith the copy of decision in respect of Ref No: R-975/2018 to R-1043/48,976 to 986, 988 to 991 & 995 to 1043/18 of defendants, as the same has been referred by the postal authorities with the reasons mentioned on the envelope with reg. to send the same to the concerned defendant"
>
> Subsequently, the petitioner was contended and they took delivery of the orders only on 29.10.2019. Since the order has been passed by the ld. Adjudicating Authority on 26.08.2019 itself, the averment of the

Petitioner that "on perusal of records, it would be clear that 1st Respondent, with an intention to circumvent the timeline has conveniently passed an order on the later date and has camouflaged as if the order has been passed on the 26.08.2019" is not correct.'

The dispatch of the orders was on 12.09.2019 and 13.09.2019, as evidenced by the certificates of Speed Post.

23. On the undisputed factual matrix as above, the question that arises for decision is whether the impugned orders dated 26.08.2019, 27.08.2019 and 28.08.2019 are barred by limitation. According to the petitioners the matters were reserved for orders on 17.07.2019 and orders should have been pronounced or shown/proved to have been dispatched, on or before 31.08.2019, to satisfy the mandate of Section 26(7) of the Act.

24. Since the matters were admittedly not listed for pronouncement, it assumes importance for the respondents to establish that the impugned orders had been dispatched before 31.08.2019, which is the last date by when the limitation expired. Yet another facet of the argument is that the impugned orders must be shown to have been 'out of the control' of the Adjudicating Authority by or before 31.08.2019.

25. Before adverting to the records filed on behalf of R1, I would like to refer to the object and reasons for the enactment of the Act as well as the statutory scheme for attachment, adjudication and confiscation as set out under Chapter IV thereof.

26. The object and reasons for the enactment of the Prohibition of Benami Property Transactions Act, 1988 are to facilitate the identification of benami transactions and the vesting of rights of such properties in designated authorities by recovering property held benami by individuals, in accordance with the procedure set out therein. The confiscation is absolute and no consideration shall be paid for the property acquired under the Act. The purpose of the statutory enactment and its repercussion on civil rights of citizens is serious.

27. The procedure for such acquisition is set out in Chapter IV dealing with attachment, adjudication and confiscation. The provisions of Sections 24, 26 and 27, insofar as they are relevant to this matter are extracted below:

> 24. Notice and attachment of property involved in benami transaction.—(1) Where the Initiating

Officer, on the basis of material in his possession, has reason to believe that any person is a benamidar in respect of a property, he may, after recording reasons in writing, issue a notice to the person to show cause within such time as may be specified in the notice why the property should not be treated as benami property.

......

(3) Where the Initiating Officer is of the opinion that the person in possession of the property held benami may alienate the property during the period specified in the notice, he may, with the previous approval of the Approving Authority, by order in writing, attach provisionally the property in the manner as may be prescribed, for a period not exceeding ninety days from the date of issue of notice under sub-section (1).

......

(5) Where the Initiating Officer passes an order continuing the provisional attachment of the property under sub-clause (i) of clause (a) of sub-section (4) or passes an order provisionally attaching the property under sub-clause (i) of clause (b) of that sub-section, he shall, within fifteen days from the date of the attachment, draw up a statement of the case and refer it to the Adjudicating Authority.

26. Adjudication of benami property.—(1) On receipt of a reference under sub-section (5) of section 24, the Adjudicating Authority shall issue notice, to furnish such documents, particulars or evidence as is considered necessary on a date to be specified therein, on the following persons, namely:—

(a) the person specified as a benamidar therein;

(b) any person referred to as the beneficial owner therein or identified as such;

(c) any interested party, including a banking company;

(d) any person who has made a claim in respect of the property:

Provided that the Adjudicating Authority shall issue notice within a period of thirty days from the date on which a reference has been received:

Provided further that the notice shall provide a period of not less than thirty days to the person to whom the notice is issued to furnish the information sought.

......

(3) The Adjudicating Authority shall, after—

(a) considering the reply, if any, to the notice issued under sub-section (1);

(b) making or causing to be made such inquiries and calling for such reports or evidence as it deems fit; and

......

(7) No order under sub-section (3) shall be passed after the expiry of one year from the end of the month in which the reference under sub-section (5) of section 24 was received.

......

27. Confiscation and vesting of benami property.—(1) Where an order is passed in respect of any property under sub-section (3) of section 26 holding such property to be a benami property, the Adjudicating Authority shall, after giving an opportunity of being heard to the person concerned, make an order confiscating the property held to be a benami property:

Provided that where an appeal has been filed against the order of the Adjudicating Authority, the confiscation of property shall be made subject to the order passed by the Appellate Tribunal under section 46:

Provided further that the confiscation of the property shall be made in accordance with such procedure as may be prescribed.

......

(3) Where an order of confiscation has been made under sub-section (1), all the rights and title in such property shall vest absolutely in the Central Government free of all encumbrances and no compensation shall be payable in respect of such confiscation.

(4) Any right of any third person created in such property with a view to defeat the purposes of this Act shall be null and void.

(5) Where no order of confiscation is made upon the proceedings under this Act attaining finality, no claim shall lie against the Government.

28. Section 24 kick starts the process by issuance of a notice by the Initiating Officer. It also provides for the provisional attachment of the property in question, pending investigation. Section 25 deals with the manner of service of notices and Section 26, with the process of adjudication of the transaction by the adjudicating authority.

29. Section 27 is the culmination of proceedings and provides for, in cases where the order of adjudication is adverse to the person concerned, confiscation and vesting of the property in the concerned authority. The provisions of Section 27(3) state that the confiscation is absolute, and free from all encumbrances and shall be gratis, insofar as no compensation shall be payable in respect of properties acquired by the authority. The rigour of the enactment is apparent and interpretations of the provisions, must be in line with its avowed object and intendment.

30. I now refer to and discuss the cases cited by the petitioner. No cases have been relied upon by the respondent on the aspect of bar of limitation.

31. In the case of Raja Harish Chandra Raj Singh v. Deputy Land Acquisition Officer and Another[1] the question that arose before the Supreme Court was a determination of the scope and effect of the proviso to Section 18 of the Land Acquisition Act, 1894. The proviso prescribes that every application referred to in Section 18 to be made to the Collector in writing, shall be made (a) if the person making it was present or represented before the Collector at the time when he made his award within six weeks from the date of the Collector's award; (b) in other cases within six weeks of the receipt of the notice from the Collector under Section 12(2), or within six months from the

1 AIR 1961 SC 1500

date of the Collector's award, whichever shall first expire. In a case falling under the latter part of clause (b) of the proviso, the aggrieved party would have to be put to notice of such order having being passed, by the said order being communicated to it.

32. After citing several decisions, the Bench concluded that where the rights of a person are affected by an order and limitation is prescribed for the enforcement of the remedy by the person aggrieved against the said order by reference to the making of the said order, the making of the order must mean either actual or constructive communication of the said order to the party concerned.

33. The Constitution Bench of the Supreme Court in the case of Bachhittar Singh V. State of Punjab and another[2], while deciding an appeal by way of Special leave against the decision of the Punjab High Court in Writ Petition emphasized that an order, to be rendered valid, must be communicated to the person concerned. In that context, they quote from an earlier judgment of theirs in State of Punjab V. Sodhi Sukdev Singh[3] to the same effect.

34. A distinction was also made between mere conveying of the order, which might be unofficial, but which cannot be legally challenged and a formal communication of the order through official means, which would render that order enforceable and any challenge to it, valid.

35. In State of Punjab V. Amar Singh Harika[4], a Constitution Bench also noted a distinction between an order taking effect upon its 'passing' thought it may be 'communicated' seven days thereafter. In fine, they reiterated the settled proposition that an order would be said to come into effect only when the authority whom it concerned, came to be aware of it.

36. In the case of Kavanna Vana, Ena Swaminathan alias Chidambaram Pillai v. Lakshmanan Chettiar and another[5], the question that came before the Appeal Court was the employment of the expression 'making of the order', employed in Sections 73

[2] AIR 1963 SC 395

[3] AIR 161 2 SCR 3

[4] AIR 1966 SC 1313

[5] Appeal against order No.269 of 1928 dated 26.11.1929) (Part 12 Law Weekly, 1930 Vol. XXXI page 487

and 77 of the Indian Registration Act, and the Court held as follows:

> '….. The learned Advocate-General for the defence contends that we must have regard to the express wording of the Act and that the words "making of the order" are too distinct to admit of any liberal construction. The answer is, no two constructions are possible, the meaning I have suggested being the only reasonable construction of the words. The very word "order" by necessary implication means in law, that the party affected has had reasonable notice of it. Not a single case in India has been brought to our notice which takes a different view. On the contrary, every decision on the point seems to recognise the principle I have stated. That any particular ruling proceeds on the special provisions of any Act makes, in my opinion, no difference. Abdul Ali v. Mirja Khan (1) is a case under Sect. 77 of the Indian Registration Act and is directly in point. The same rule has been laid down without equivocation in Annamalai v. Cloete (2), Seshama v. Sankara (3), Secretary of State for India in Council v. Gopisetti Narayanaswami Naidu (4) and Mahipat v. Lakshman (5). The essence of the rule is, that the decision should be passed in such circumstances that the parties should have reasonable notice of it. If when a petition is presented or a case is heard, the order is then and there made in the presence of the parties, no further question arises; if the making of the order is postponed, the parties should be given notice of the adjourned date, so that they may be present and hear the decision when passed. If, in these two cases, the party owing to his own fault, does not become aware of the order it nevertheless taken effect at once. If an order is made without previous notice, it does not become operative until it is communicated. These, in my opinion, are rules which are in conformity with justice and common sense.'

(Emphasis in bold, mine)

37. Thus, and to reiterate, an order, such that it is valid and enforceable, has to be communicated to the parties and the period for limitation would commence from the date of such communication only. The Gujarat High Court in Kanubhai M. Patel (HUF) V. Hiren Bhatt or His Successors to Office[6] considered the import of the phrase 'shall be issued' employed in Section 149

[6] 334 ITR 25

of the Income Tax Act, 1961. Notices under Section 148 had been challenged on the ground that they had been issued beyond the period of limitation, as they had been sent for booking to the speed post center on 07.04.2010. After noticing the dictionary meanings of the term 'issue' and the fact that the notices had been signed on 31.03.2020, which is the last date of limitation, but sent for booking only on 07.04.2010, the notices were quashed.

38. The ratio of the aforesaid decisions is to the effect that an order, to be valid would have to be communicated to the person whose rights are impinged. This is all the more so in a case where the limitation for a challenge to such order would start to run from the date of passing of order itself, as in the present case. The act of 'passing' of the order thus assumes importance and should be construed as the date on which the order has come to the knowledge of the concerned person.

39. This fact, a jurisdictional one, seen in the context of the prolonged and unexplained silence between 17.07.2019 when orders were reserved, and 09.09.2019 when the order was certified by the Registrar, compels the respondent to establish unambiguously when exactly the impugned orders were passed. This could have been established either by the authority listing the matter and having pronounced its decision in open court, which was not done, or by contemporaneous evidences like records to establish the sequence of the processes for passing of the order and transmission to the registry for copying, certifying and dispatch.

40. The pale and unsatisfactory explanation set out in the counter and the registers maintained by the authority and registry as noted in detail in the above paragraphs, do not, in my considered view, give any support to the position that the impugned orders were passed on the dates mentioned therein.

41. I now move on to the second limb of the argument, that the order passed, to be within limitation, must be proved to have moved out of the control of the authority concerned, before the date of expiry of limitation. In the case of Government Wood Works V. State of Kerala[7] a Division Bench of the Kerala High Court was dealing with the provisions of the Kerala General Sales Tax Act. One of the contentions taken was that the order was not valid/legally sustainable as it had been communicated to the assessee beyond the period of four years from the date of that order, as provided for in Section 35 of the Act. The Sales Tax Appellate Tribunal had held that since

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[7] 1988 (69) STC 62 (Ker.)

the order had been 'passed' within the period of four years, the communication thereof beyond four years would not affect its validity.

42. The Kerala High Court, in an earlier decision in Malayil Hills V. State of Kerala[8] was considering a challenge to a sales tax assessment order and one of the grounds taken was that the assessment orders had been passed in September, 1968, but served in February, 1972. The orders were thus challenged as barred by limitation. In that context, the Bench had said:

> Any authority on which power is conferred, the exercise of which power would affect the rights of parties, is to communicate its order to the party against whom the order would operate. The mere preparation of an order or even keeping the order signed in the files of the office would not render it an effective order, an order which is operative. The exceptions are cases where there is requirement of pronouncing the orders and they are pronounced on notified dates. Then irrespective of the actual presence or otherwise of the parties, notice to the parties is assumed. In other cases, if the authority making the order fails to communicate the order, the order could not be said to have been made, for communication of such order is an essential part of making such order. This is naturally so, for any authority who writes out an order and signs it is free to change it at any time before it is communicated. It is not final at all, for the authority may become wiser on information supplied to it or otherwise and may choose to change the order at any time before it is despatched to the party against whom it operates."

43. Following the aforesaid ratio, the Bench in Government Wood Works (supra) accepted the challenge to limitation holding that an order, even assuming that it was prepared, finalized, signed and retained in the files does not become effective till such time it was issued to the party concerned. At paragraph 14 they state as follows:

> 14. The order of any authority cannot be said to be passed unless it is in some way pronounced or published or the party affected has the means of

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[8] T.R.C.Nos.15 and 16 of 1981 dated 07.06.1982

knowing it. It is not enough if the order is made, signed, and kept in the file, because such order may be liable to change at the hands of the authority who may modify it or even destroy it, before it is made known, based on subsequent information, thinking or change of opinion. To make the order complete and effective, it should be issued, so as to be beyond the control of the authority concerned, for any possible change or modification therein. This should be done within the prescribed period, though the actual service of the order may be beyond that period. This aspect of the matter had not come up for consideration in the cases of Viswanathan Chettiar [1954] 25 ITR 79 (Mad.) and Laxmidas & Co. [1969] 72 ITR 88 (Bom) where the only question dealt with was whether service of the order after the prescribed period rendered it invalid. Unless, therefore, the order of the Deputy Commissioner in this case had been so issued from his office within the period prescribed, it has to be held that the proceedings are barred by limitation. This question has not been considered by the Tribunal. The Tribunal, which passed the order, apparently did not have the benefit of the decision in Malayil Mills case (T. R. C. Nos. 15 and 16 of 1981 decided on 7th June, 1982-Kerala High Court) which, so far as we could see, remains, unreported. The matter has therefore to go back to the Tribunal for an examination of the records to ascertain whether the order of the Deputy Commissioner had been issued from his office within the period of four years prescribed in Section 35(2) of the Act. The Tribunal will adjudicate the matter in the light of the observations contained herein and in the judgment in the case of Malayil Mills (T. R. C. Nos. 15 and 16 of 1981 decided on 7th June, 1982-Kerala High Court) extracted earlier.

44. The ratio of this decision is that it is only when the order has come to be pronounced or is reflected in public domain enabling the person concerned or the person whom it affects, to be aware of it, can it be said to be ‘passed’. It would not suffice that the order be retained in the private possession of the authority and still come to be understood as having been ‘passed’, since there are civil consequences that would flow from such order that may be addressed by the aggrieved person only when he gains knowledge of it.

45. Yet another reasoning set forth is that if it is retained in the private possession of the authority long after it is stated to have been passed, there is a possibility of modification of the order based on events that might have

transpired after it was originally drafted. Thus, in order to render an order complete and effective, the Bench states that it should be beyond the control of the authority passing the order.

46. A Division Bench of this Court in CIT v. Mohamed Meeran Shahul Hameed[9] confirms the order passed by the Income Tax Appellate Tribunal applying the decision of the Kerala High Court in Government Wood Workshop (supra) and reiterating the position of law set out therein.

47. The argument in regard to the order being beyond the control of the person passing it is also relevant, based upon the principle that an order must be deemed to be complete and valid only when it is prepared, finalised and transmitted for communication to the concerned person.

48. Let us now apply the above settled propositions to the sequence of events in the present matters. After a series of hearings in the matter, I find that the Adjudicating Authorities have reserved the matter on 17.07.2019, which was the 9th day of the hearing. Thereafter, the matter has not been listed for pronouncement. The impugned orders dated 26.08.2019, 27.08.2019 and 28.08.2019 were not pronounced in open Court.

49. At paragraph 9 of the impugned order, the respondent states that an appeal against the order lies before the Appellate Tribunal under Section 46(1) of the Act within a period of 45 days from 'date of receipt of the order'. This is contrary to the provisions of Section 46, which provides for a period of 45 days for filing an appeal in the prescribed format along with the prescribed fee to the Appellate Tribunal within a period of 45 days from 'date of the order'. Any appeal in terms of Section 46 would thus have to be filed on or before 10.10.2019 (qua order dated 26.08.2019) and not 45 days from the date of receipt of the order.

50. As regards the passing of the orders on 26.08.2019, 27.08.2019 and 28.08.2019, there is a handwritten sentence in order dated 17.07.2019 to the effect that the order has been passed accordingly which, in my view, will not amount to pronouncement of the order. The orders, after notarization have been issued only on 04.09.2019 and 11.09.2019.

51. The orders were returned by the postal authorities and have been collected by the petitioners, after being informed by the registry of the passing of the same only on 29.10.2019

[9] TCA No.429 of 2019 dated 03.07.2019

beyond the period of forty five days set out in Section 45 for filing an appeal.

52. No doubt, the Evidence Act states, in Section114, that there shall be a presumption that officials and judicial acts have been carried out in a proper manner. However such a presumption cannot be assumed in a vacuum, particularly when the question that arises is satisfaction of limitation. Compliance with statutory limitation must be apparent from, or at the minimum, discernible from and supported by the records maintained by the authority. In this case, the records are lacking to prove that after the matters were reserved for orders on 17.07.19, the orders were, in fact, passed prior to 31.08.19. The matters were not listed for pronouncement. The despatch of the orders to the petitioners was only on 04 and 11.09.19 and there is no record to establish transfer of files to the registry/office of the authority in the interim before 31.08.2019.

53. Though it is urged that I assume, by inference, that the orders have been transferred to the registry on the stated dates of the orders, this involves a leap in imagination, that I am not inclined to or willing to make in a matter involving a challenge to limitation. As per records, the files and orders could well have been retained/passed till well after 31.08.19 and transferred thereafter. As held by the Kerala High Court, transparency in the status of the files from date of reserving orders till despatch would have avoided allegations that the orders have been finalised after the expiry of limitation. This leaves me no option but to decide that the strict mandate cast upon the respondents has not been satisfied in this case.

54. The provision imposes a ban upon the passing of an order beyond the period stipulated, a prohibition. It is a burden cast upon the respondent and one that the respondent must comply with, and prove that it has satisfied, within the statutory timeframe provided. In this case, I am of the view that this burden has not been discharged. In fact, the attempt to establish compliance is also lukewarm. R1 the Adjudicating Authority, has chosen not to file a counter and the only counter filed is by the Deputy Commissioner of Income Tax, Chennai, on his and on behalf of R1. Being a matter involving the internal records of R1, particularly one that has serious repercussions and ramifications on the veracity of the orders passed, it would have been appropriate for R1 to explain the exact position.

55. In Arjun Singh v. Mohindra Kumar[10] the Supreme Court was considering the condonation of delay by the Courts in cases

[10] AIR 1964 SC 993

where a challenge to a proceeding was put forth after the expiry of the statutory period of limitation, and what would constitute 'sufficient cause' for the Courts to consider the condonation of delay in approaching the court. Though we are not concerned with this question in the present case, the principles touching upon the law of limitation were elaborated upon in the course of the discussion, thus:

> 11. The expression "sufficient cause" should be given a liberal interpretation to ensure that substantial justice is done, but only so long as negligence, inaction or lack of bona fides cannot be imputed to the party concerned, whether or not sufficient cause has been furnished, can be decided on the facts of a particular case and no straitjacket formula is possible. (Vide Madanlal v. Shyamlal [(2002) 1 SCC 535: AIR 2002 SC 100] and Ram Nath Sao v. Gobardhan Sao [(2002) 3 SCC 195: AIR 2002 SC 1201].)
>
> 12. It is a settled legal proposition that law of limitation may harshly affect a particular party but it has to be applied with all its rigour when the statute so prescribes. The court has no power to extend the period of limitation on equitable grounds. "A result flowing from a statutory provision is never an evil. A court has no power to ignore that provision to relieve what it considers a distress resulting from its operation." The statutory provision may cause hardship or inconvenience to a particular party but the court has no choice but to enforce it giving full effect to the same. The legal maxim dura lex sed lex which means "the law is hard but it is the law", stands attracted in such a situation. It has consistently been held that, "inconvenience is not" a decisive factor to be considered while interpreting a statute.
>
> 13. The statute of limitation is founded on public policy, its aim being to secure peace in the community, to suppress fraud and perjury, to quicken diligence and to prevent oppression. It seeks to bury all acts of the past which have not been agitated unexplainably and have from lapse of time become stale. According to Halsbury's Laws of England, Vol. 28, p. 266:
>
>> "605. Policy of the Limitation Acts.—The courts have expressed at least three differing reasons supporting the existence of statutes of limitations that long dormant claims have more of namely, (1) cruelty than justice in them, (2) might have lost the evidence to disprove a

stale claim, and (3) that persons with good causes of that a defendant actions should pursue them with reasonable diligence.”

56. The object and purpose of the enactment as well as the rigour it imposes, and the serious civil consequences that it carries require that the procedure and times lines set out there, are followed scrupulously. There must be no shadow cast upon the processes followed in decision making and rendition, that must be unimpeachable and cast-iron. In the paragraphs leading to this conclusion, I have set out the narrative in regard to the decision making process as well as the gaps, lapses as well as mismatch in the dates of the intervening events, prior to dispatch of the orders. In the light of the detailed discussion as aforesaid, I am of the view that the prohibition imposed by the provisions of Section 26(7) will apply squarely in this case and the impugned orders cannot be said to have been passed within the period of limitation, as provided.

57. These Writ Petitions are allowed and the impugned orders quashed. No costs. Connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

SL

To

1. The Adjudicating Authority,
Under The Prohibition of Benami Property Transactions Act, 1988, Room No.26, 4th Floor,
Jeevan Deep Building, Parliament Street, New Delhi.

2. Deputy Commissioner of Income Tax (Benami Prohibition),
Room No.104, 1st Floor,
Income Tax Investigation Wing Building,
108, M.G.Road, Nungambakkam, Chennai-600 034.

+1cc to M/s.M.Sheela, Advocate, S.R.No.22824

W.P.Nos.35256 of 2019 and 2132, 2159, 2312, 2340, 2612, 2620, 2769, 2910, 2914, 3314, 3319, 3717, 3803, 3874, 3877, 3973, 4105, 4182, 4215, 4216, 4219, 4221, 4227, 4231, 4251, 4254, 4311, 4346, 4544, 4566, 4820, 5004, 5364, 5372, 5773, 5814, 6105, 6110, 6196, 6526, 6579, 6951, 6954, 6993, 7024, 7036, 7045, 7048, 7158, 7237, 11171, 11197, 11617, 12888, 14240 & 15526 of 2020 and

WMP. Nos.36056 and 36057 of 2019 and 2492, 2520, 2681, 2729, 3037, 3042, 3221, 3363, 3365, 3838, 3847, 4389, 4498, 4594, 4596, 4714, 4856, 4943, 4982, 4984, 4987, 4990, 4997, 5000, 5021, 5023, 5105, 5150, 5386, 5412, 5713, 5914, 6301, 6310, 6751, 6816, 7178, 7181, 7282, 7750, 7798, 8291, 8293, 8340, 8381, 8389, 8404, 8405, 8543, 8658, 13617, 13660, 14245, 15945, 17719 & 19383 of 2020

CS/06/08/2021