



WEB COPY

W.A(MD)No.979 of 2020 etc.

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 20.07.2021

CORAM:

THE HONOURABLE MR.JUSTICE N.KIRUBAKARAN

AND

THE HONOURABLE MR.JUSTICE B.PUGALENDHI

W.A(MD)Nos.979 to 982 and 986 to 988 of 2020

and

CMP(MD)Nos.5314, 5315, 5319, 5321,
5335, 5336 and 5337 of 2020

1. The Secretary to Government
Rural Development and Panchayat Raj Department
Secretariat, Chennai 600 009
2. The District Collector, Ramanathapuram District,
Ramanathapuram ..1st and 2nd Appellants in All Cases /
Respondents 1 & 2 in all Writ Cases
3. The Panchayat Union Commissioner
Thiruvadanai, Thiruvadanai Taluk
Ramanathapuram District ..3rd Appellant in WA(MD) No.979/2020 /
3rd Respondent in WP(MD) No.20757/2015
4. The Panchayat Union Commissioner
Kamudhi
Ramanathapuram Taluk & District ..3rd Appellant in WA(MD) No.980/2020 /
3rd Respondent in WP(MD) No.20758/2015
5. The Panchayat Union Commissioner
Kadaladi, Kadaladi Taluk,
Ramanathapuram District ..3rd Appellant in WA(MD) No.981/2020 /
3rd Respondent in WP(MD) No.20759/2015
6. The Panchayat Union Commissioner
Bogalur @ Chatrakudi, Paramakudi Taluk,
Ramanathapuram District ..3rd Appellant in WA(MD) No.982/2020 /
3rd Respondent in WP(MD) No.20760/2015
7. The Panchayat Union Commissioner
Thirupullani
Ramanathapuram Taluk & District ..3rd Appellant in WA(MD) No.986/2020 /
3rd Respondent in WP(MD) No.20761/2015



8. The Panchayat Union Commissioner
Paramakudi
Ramanathapuram Taluk & District

..3rd Appellant in WA(MD) No.987/2020 /
3rd Respondent in WP(MD) No.20762/2015

WEB COPY

9. The Panchayat Union Commissioner
Mandapam @ Uchipuli
Ramanathapuram Taluk & District

..3rd Appellant in WA(MD) No.988/2020 /
3rd Respondent in WP(MD) No.20763/2015

vs

C.Tamilselvan .. Respondent in WA(MD). 979/ 2020 /
Writ Petitioner in WP(MD) No.20757 of 2015

M.Murugesan .. Respondent in WA(MD). 980/ 2020 /
Writ Petitioner in WP(MD) No.20758 of 2015

P.Nagarajan .. Respondent in WA(MD). 981/ 2020 /
Writ Petitioner in WP(MD) No.20759 of 2015

T.Kannaiah .. Respondent in WA(MD). 982/ 2020 /
Writ Petitioner in WP(MD) No.20760 of 2015

R. Krishnamoorthy .. Respondent in WA(MD). 986/ 2020 /
Writ Petitioner in WP(MD) No.20761 of 2015

N. Muthu Irulappan .. Respondent in WA(MD). 987/ 2020 /
Writ Petitioner in WP(MD) No.20762 of 2015

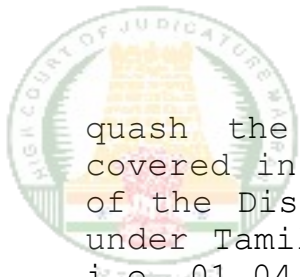
V. Malairaj ... Respondent in WA(MD). 988/ 2020/
Writ Petitioner in WP(MD) No.20763 of 2015

Common Prayer in WA(MD).Nos. 979 to 982 and 986 to 988 of 2020

The Writ Appeals are filed under Clause 15 of Letters Patent, pleaded to set aside the Judgment dated 20.11.2019 in WP (MD) Nos. 20757 to 20763 of 2015

Common Prayer in WP(MD) Nos. 20757 to 25763/ 2015 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorarified Mandamus or any other order or directions in the nature of a Writ calling for the records of the first respondent, i.e., the Secretary to Government, Rural Development and Panchayat Raj Department, Chennai relating to G.O(Perm) No. 131 Rural Development and Panchayat Raj (E5) Department dated 01.10.2015 and



quash the same and consequently direct that all the employees covered in the proceedings No. Na.Ka.V4/13425/2008 dated 28.11.2008 of the District Collector, Ramanathapuram would be entitled to come under Tamil Nadu Old Pension Scheme without fixing the crucial date i.e., 01.04.2003

WEB COPY

For Appellants : Mr.Muthugeethaiyan
Special Government Pleader
For Respondent : Mr.S.Viwalingam
in all WAs

COMMON JUDGMENT

[Judgment of the Court was delivered by **B.PUGALENDHI, J.**]

These writ appeals are filed as against the common order of this Court passed in W.P(MD)Nos.20757 to 20764 of 2015, dated 20.11.2019. The respondents / writ petitioners filed the writ petitions challenging the Government Order in G.O.Ms.No.131, Rural Development and Panchyat Raj (E5) Department dated 01.10.2015 and for a consequential direction to direct that the employees covered in the proceedings passed by the second respondent in Na.Ka.No.V4/13425/2008, dated 28.11.2008 are entitled to come under the Tamil Nadu old Pension Scheme without fixing the crucial date, i.e., 01.04.2003.

2.The case of the respondents / writ petitioners is that they were appointed as Fitter Assistants in various Panchyat Unions on various dates after 01.04.1993 on daily wage basis, their services were regularised after completion of the ten years of service and they were brought under the regular time scale of pay after 01.04.2003 on various dates by the proceedings of the second respondent and subsequently, promoted as Office Assistant as follows:

Sl. No.	Respondent / writ petitioner	date of appointment	date of grant of time scale of pay	date of promotion
1	C.Tamil Selvan	03.05.1993	02.05.2003	03.11.2006
2	M.Murugesan	01.08.1993	31.07.2003	27.11.2006
3	P.Nagarajan	01.12.1993	30.11.2003	03.11.2006
4	T.Kannaiah	05.10.1995	04.10.2005	03.11.2006
5	R.Krishnamoorthy	05.03.1996	04.03.2006	11.06.2007
6	N.Muthuirulappan	28.06.1996	27.06.2006	15.06.2006
7	N.Thennarasu	10.06.1996	09.06.2006	15.06.2006



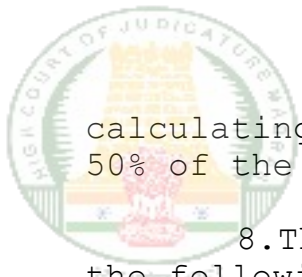
3.The grievance of the writ petitioners is that vide G.O.Ms.No.131 Rural and Development Panchayat Raj (ES) Department dated 01.10.2015 an amendment has been made that the employees whose services were regularised before 01.04.2003 shall come under the Old Pension Scheme and those employees, whose services were regularised on or after 01.04.2003 shall come under the New Contributory Pension Scheme and this Government Order is against Rule 11(2) of the Tamil Nadu Pension Rules, 1978.

4.According to the writ petitioners they are entitled for pension by taking into account 50% of the services rendered by them in Fitter Assistant post as per Rule 11(2) of the said Rules. Therefore, aggrieved over said Government Order, they filed the writ petitions.

5.This Court allowed the writ petitions by order dated 20.11.2019 directing the appellants to count 50% of the services rendered by the respondents / writ petitioners in the post of Fitter Assistant for the purposes of pension along with their services in timescale of pay and quashed the said Government Order. Aggrieved over the same, the present writ appeals are filed by the department.

6.Mr.M.Muthugeethaiyan, learned Special Government Pleader appearing for the appellants submitted that the order dated 20.11.2019 passed in W.P(MD)Nos.20757 to 20764 of 2015 is against the decision of the Hon'ble Supreme Court and the orders of the Hon'ble Full Bench of this Court in W.A.No.158 of 2016 and a batch of cases, dated 03.12.2019. He would further submit that as per Rule 11 (2) of the Tamil Nadu Pension Rules, 1978, half of the service paid from contingencies shall be allowed to count towards qualifying services for pension along with regular services provided, the services shall be in a job involving whole time employment. The respondents were appointed as Fitter Assistants on daily wage basis and therefore 50% of their services rendered in that Fitter Assistant post cannot be taken into consideration for calculation of pension. He would further submit that the respondents, who were working on daily wage basis and were brought into regular stream only after 01.04.2003. Therefore, they are not entitled for pensionary benefits by calculating the services rendered

7.The learned Special Government Pleader further submitted that the respondents, who were appointed as Fitter Assistant on daily wage basis after 01.04.1993 and later brought into regular time scale after the crucial period of 01.04.2003 and promoted as Office Assistant. The respondents' service was only daily wage basis and were brought into regular stream only with effect from the year 2003, i.e. after the crucial date of 01.04.2003. Therefore, as per clause (v) of the decision of a Full Bench of this Court in **State of Tamil Nadu Vs R.Kaliyamoorthy, [in WA No. 158 of 2016 and batch cases dated 03.12.2019]**, the respondents are not eligible for



calculating the qualifying service for pension by taking to account 50% of the service rendered on daily wage basis.

8.The learned Special Government Pleader has also relied upon the following judgments in support of his contention:

WEB COPY

i.State of Karnataka and others vs Ameerbi and others' reported in (2007) 11 SCC 681

ii.Secretary to Government, School Education Department v V. Govindasamy, reported in CDJ Law Journal 2014 SC 146.

iii.State of Tamil Nadu v Seeniammal' and others [WA (MD) No. 1157 of 2013]

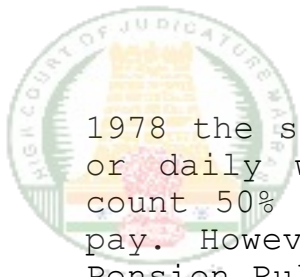
iv.State v M. Palanikani and others [WA (MD) No. 587 of 2014 dated 03.12.2014]

v. State of Tamil Nadu Vs R.Kaliyamoorthy, [Full Bench in WA No. 158 of 2016 and batch cases dated 03.12.2019]

9.Mr.S.Viswalingam, learned Counsel appearing for the respondents / writ petitioners submitted that the writ petitioners were appointed as Fitter Assistants in the year 1993, they served on daily wage basis nearly for ten years and thereafter their services were regularised in the year 2003 and subsequently, they were promoted as Office Assistants and they are still in service. Thus, according to the learned Counsel for the respondents, the services of the respondents on daily wage in different Panchayat Unions is ten years and they are due to retire after the year 2025. Therefore, considering the similar orders passed by this Court on various occasions, the writ Court rightly allowed the writ petitions and there is no reason to interfere with the orders of the writ Court.

10.He would further submit that as per Rules 11(2) and 11(4) (iii) of the Tamil Nadu Pension Rules, the services rendered even in non-provincialised services, consolidated pay, honorarium, or daily wage basis shall be followed by absorption in the regular service before 01.04.2003, half of such services, i.e., 50% shall be taken for calculation of pension. The cut off date 01.04.2003 mentioned in Rule 11(4) of Tamil Nadu Pension Rules, 1978 has been taken away in the case law reported in **2014 (6) MLJ 316**, which attracted the attention of the Division Benches and the Special Leave Petition filed by the State was also dismissed and the Hon'ble Supreme Court assigned reasons and it is not a dismissal of Special Leave Petition simpliciter and after detailed discussion as per the decision reported in **2018 (1) SCW 689**. Therefore, the orders of the Government which are executive in nature cannot override the above said Rule 11(2) of Tamil Nadu Pension Rules, 1978 and the orders of the Division Bench, confirmed by the Hon'ble Supreme Court.

11.The regularisation of service is the exclusive domain of the employer and as per Rule 11(2) of the Tamil Nadu Pension Rules,



1978 the services of the employees in a non provincialised services or daily wage or honorarium or consolidated pay are entitled to count 50% of their services before absorption in the time scale of pay. However, the cut off date was introduced in the Tamil Nadu Pension Rules, by way of an amendment in Rule 11(4) on 09.02.2010 is contrary to Rule 11(2) of the said Rules and it has been discussed in detail in **Chinnayan's** case that the cut off date prescribed in Rule 11(4) shall be invoked in the case of the respondent and others, who were appointed prior to 01.04.2003. The said order was confirmed by a Division Bench of this Court and also by the Hon'ble Supreme Court.

12.The Counsel would further submit that the Government in G.O.Ms.No.259, Municipal Administration and Water Supply Department dated 17.06.2016 calculated 50% of the services of the employees, who were absorbed subsequent to 01.04.2003 and he also referred to the following judgments in support of his case:

- i.The Government of Tamil Nadu Vs Ayyavoo and another, [S.L.P(Civil) Nos.14838 and 14839 of 2012, dated 10.05.2012]
- ii.The Government of Tamil Nadu Vs Palraj [Review Petition (c) No.1418 of 2013, dated 13621 of 2012]
- iii.The State and six others Vs. R.Kesavan [W.A.(MD)No.1026 of 2015, dated 30.09.2015]
- iv.M.Elumalai Vs The State and three others, [W.P.Nos.3487 to 3491 of 2016, dated 29.01.2016]
- v.The State and four others Vs. S.Thillai Govidan [W.A.No.1733 of 2017, dated 13.02.2018]

13.This Court has paid its anxious consideration to the rival submissions and perused the materials available on record.

14.The respondents / writ petitioners were appointed as Fitter Assistant on daily wage basis on various dates after 01.04.1993. Their services were regularised and they were brought under regular time scale of pay after 01.04.2003 vide proceedings Na.Ka.No.V4/13425/20008, dated 28.11.2008 by the second respondent and subsequently were posted as Office Assistants. The respondents were in regular employment from the year 2003, that too after the crucial date of 01.04.2003.

15.Rule 11(2) was amended vide G.O.Ms.No.41 Finance (Pension) Department dated 09.02.2010 that for calculating half of the services paid from contingencies shall be allowed to continue towards qualifying service for pension along with regular services, provided the services shall be in a job involving whole time employment and that services ought to have been brought under regular services before 01.04.2003. A Division Bench of this Court in a similar issue in **State Vs Palanikani and others** in W.A(MD)No. 587 of 2014, dated 03.12.2014 held that by conjoint reading of G.O.Ms. No. 408 Finance Department dated 25.08.2009, (ii) G.O. Ms.



No. 6 Social Welfare and Nutritious Meal Programme Department dated 06.01.2010, (iii) G.O. Ms. No. 34 Social Welfare Department dated 14.03.2013, the respondents thereon are not entitled of the benefit of counting 50% of service rendered by them under Noon Meal Programme.

WEB COPY

16. In the decisions referred to by the Respondents / Petitioners in P. Chinniyan's case and in the writ appeal filed as against the same by the Department in W.A (MD) No. 51 of 2018 and batch cases, this Court adjudged the issue in favour of Plot Watchers in the Forest Department and directed to count 50 % of their services before the year 2003.

17. In view of the contradictory decisions as above, the issue was referred to a Full Bench. On reference, the Hon'ble Full Bench of this Court in W.A.No. 158 of 2016 and batch cases dated 03.12.2019 has laid down the dictum that those of the Government servants who were appointed on daily wage basis, consolidated and in non provincialised service and who were absorbed in regular service after 01.04.2003 will not be entitled to count half of their past services for the purpose of determination of qualifying service past services for the purpose of pensionary purposes. The Hon'ble Full Bench has also given answer to earlier order passed in this connection, as follows;-

37. Rule 11 (4) of the Tamil Nadu Pension Rules, 1978 allows a Government employee / servant appointed in a cadre post before 01.04.2003 as per the Rules whether in temporary or permanent capacity to include 50% of the service rendered in (i) provincialised services; (ii) Consolidated pay; (iii) honorarium; or (iv) daily wage basis along with regular service subject to conditions stipulated therein.

38. For instance if a government employee/servant was appointed and absorbed between the cut off dates i.e. 01.01.1961 and 01.04.2003, then he/she will be entitled to include half of the service rendered under the State Government in (i) non provincialised services; (ii) Consolidated pay; (iii) honorarium; or (iv) daily wage basis into his/her services for determination of qualifying service. 39. On the other hand, if a Government employee / servant was not absorbed between the aforesaid cut off dates, he/she will not be entitled to include half of the service rendered under the State Government in (i) non provincialised services; (ii) Consolidated pay; (iii) honorarium; or (iv) daily wage basis into his/her services even though such person may be entitled to Government Pension under the Rule if he/she was appointed in a cadre post on or before 01.04.2003 but was absorbed after the said date.

<https://hcservices.ecourts.gov.in/hcservices/> 40. For example, if a person is appointed prior to



01.04.2003 in a non provincialised service or on consolidated pay or on honorarium or daily wage basis and later to a cadre post on temporary basis under Rule 10 (a) (i) of The Tamil Nadu State and Subordinate Service Rules before 01.04.2003 and such service is regularised after 01/04/2003, such Government employee is eligible for Government Pension under the Tamil Nadu Pension Rules but at the same time would not be eligible to include half of services rendered in such capacity viz., i) Non provincialised Services ii) Consolidated pay; iii) honorarium; or iv) daily wage basis to his regular service.

41. Thus, a government servant who may have been appointed before the cut off date of 31.03.2003 may be entitled to government pension if he satisfies the requirement of qualifying service in Rule 3(o) of the Tamil Nadu Pension Rules, 1978. However, such a person will not be entitled to add half of the past service held in any one of the four capacity mentioned above prior to 01.04.2003 since his regularisation is subsequent to the cut off date. Therefore, only those who were appointed prior to 01.04.2003 whether as temporary appointment but in accordance with Rule 10 (a) (i) alone will be entitled to get pension.

42. The cut off date i.e. on or after 01.04.2003 in proviso to Rule 2 of the Tamil Nadu Pension Rules, 1978 will not perse bar a person from getting pension if such a person had joined the service in accordance with the provisions of Tamil Nadu State and Subordinate Service Rules i.e in the cadre whether on temporary or permanent basis. Services rendered before the cut off date of 01.04.2003, can be added to the regular service only if the service was regularised before the said date for determining the qualifying service. Therefore, in our opinion, it would be appropriate to say that Rule 11 (4) gives the meaning of qualifying service rather than giving significance to cut off date. Therefore, it is clear that only if the appointment is in accordance with the Rules and such appointment is prior to 01.04.2003, 50% of the past service can be added along with the regular service.

43. The learned counsel appearing for the writ petitioners placed reliance on several orders passed by the Government, in compliance with the various directions issued by this Court directing the State or instrumentalities of the States to count half of the service of the persons similarly placed like the writ petitioners along with their regular service, even if the service of those persons were regularised after

01.04.2003. It is no doubt true that the Government passed



several orders and extended the benefit of counting half of the service rendered in casual or daily wage employment along with the regular service in which the individual was appointed after 01.04.2003. It is also brought to the notice of this Court that this Court issued Mandamus at the instance of the daily wage employees to consider their claim for counting half of the service rendered on daily wage basis. In some cases, when such directions issued by this Court have not been complied with, contempt proceedings have been initiated. Pursuant to initiation of contempt proceedings, the service of the individual rendered on daily wage basis was ordered to be counted. In some cases, the Government or instrumentality of the Government rejected such claim and it was challenged by individual daily wage employee purportedly by citing the cases in which half of the service was ordered to be counted based on the contempt proceedings initiated before this Court. This is how, multiple number of orders came to be passed by this Court. Thus, the orders passed by this Court cannot be construed as a binding precedent. In this context, the learned Advocate General placed reliance on the decision of Col. (Retd). B.J. Akkara case mentioned supra, wherein it was held that merely because the State Government did not file appeal against certain judgment of the High Court, it cannot operate as a bar for the State to question similar order passed by the High Court. The relevant portion of the decision reads as follows:

25. A similar contention was considered by this Court in *State of Maharashtra v. Digambar* [(1995) 4 SCC 683]. This Court held: (SCC p. 691, para 16) Sometimes, as it was stated on behalf of the State, the State Government may not choose to file appeals against certain judgments of the High Court rendered in writ petitions when they are considered as stray cases and not worthwhile invoking the discretionary jurisdiction of this Court under Article 136 of the Constitution, for seeking redressal therefor. At other times, it is also possible for the State, not to file appeals before this Court in some matters on account of improper advice or negligence or improper conduct of officers concerned. It is further possible, that even where SLPs are filed by the State against judgments of the High Court, such SLPs may not be entertained by this Court in exercise of its discretionary jurisdiction under Article 136 of the Constitution either because they are considered as individual cases or because they are considered as cases not involving stakes



which may adversely affect the interest of the State. Therefore, the circumstance of the non-filing of the appeals by the State in some similar matters or the rejection of some SLPs in limine by this Court in some other similar matters by itself, in our view, cannot be held as a bar against the State in filing an SLP or SLPs in other similar matter(s) where it is considered on behalf of the State that non filing of such SLP or SLPs and pursuing them is likely to seriously jeopardise the interest of the State or public interest.

26. The said observations apply to this case. A particular judgment of the High Court may not be challenged by the State where the financial repercussions are negligible or where the appeal is barred by limitation. It may also not be challenged due to negligence or oversight of the dealing officers or on account of wrong legal advice, or on account of the non comprehension of the seriousness or magnitude of the issue involved. However, when similar matters subsequently crop up and the magnitude of the financial implications is realised, the State is not prevented or barred from challenging the subsequent decisions or resisting subsequent writ petitions, even though judgment in a case involving similar issue was allowed to reach finality in the case of others. Of course, the position would be viewed differently, if petitioners plead and prove that the State had adopted a "pick and choose" method only to exclude petitioners on account of mala fides or ulterior motives. Be that as it may. On the facts and circumstances, neither the principle of res judicata nor the principle of estoppel is attracted. The administrative law principles of legitimate expectation or fairness in action are also not attracted. Therefore, the fact that in some cases the validity of the circular dated 29126;10126/1999 (corresponding to the Defence Ministry circular dated 11126;9126/2001) has been upheld and that decision has attained finality will not come in the way of the State defending or enforcing its circular dated 11.12.;2001.

44. The aforesaid Judgment of the Honourable Supreme Court would squarely apply to this case. Merely because this Court has passed multiple number of orders in favour of some of the similarly placed persons like the writ petitioners, it will not operate as resjudicata or it will preclude the State Government from questioning those



orders in a parallel or similar proceedings. In such circumstances, we are of the view that the orders, hitherto passed by this Court, both single Bench or the Division Bench will not operate as a bar for maintaining these writ appeals or writ petitions or those orders will not be considered as the one which laid down any binding precedent to be followed in other cases. An order, which was not passed in accordance with the statutory provisions, need not be followed by the Court at the instance of similarly placed persons.

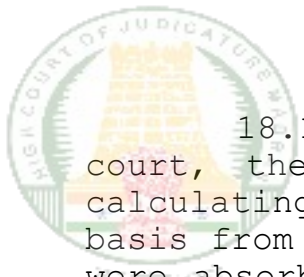
45. In the light of the above, we answer the reference as follows:

i) Those who are freshly appointed on or after 01.04.2003 are not entitled to pension in view of proviso to Rule 2 of Tamil Nadu Pension Rules, 1978 inserted by G.O.Ms.No.259 dated 06.08.2003 (ii) Those government servants/employees appointed prior to 01.04.2003 whether on temporary or permanent basis in terms of Rule 10 (a) (i) of Tamil Nadu State and Subordinate Service Rules will be entitled to get pension as per the Tamil Nadu Pension Rules, 1978.

(iii) In case, a government employee/servant had also rendered service in non-provincialised service, or on consolidated pay or on honorarium or daily wage basis and if such services were regularised before 01.04.2003, half of such service rendered shall be counted for the purpose of conferment of pensionary benefits.

(iv) Those government servants who were appointed in the aforesaid four categories before the cut off date and later appointed under Rule 10 (a) (i) of Tamil Nadu State and Subordinate Service Rules before 01.04.2003 and absorbed into regular service after 01.04.2003 will not be entitled to count half of their past service for the purpose of determination of qualifying service for pension.

(v) Those government servants who were appointed in the aforesaid four categories before 01.04.2003 but were absorbed in regular service after 01.04.2003 will not be entitled to count half of their past service for the purpose of determination of qualifying service for pension."



18. In view of the orders of the Hon'ble Full Bench of this court, the respondents are not entitled to have the relief of calculating 50% of their services rendered by them on daily wage basis from the year 1993 to 2003, for the purpose of pension as they were absorbed in regular services after 01.04.2003 and accordingly, the writ appeals are allowed and the writ petitions are dismissed. No costs.

Sd/-

Assistant Registrar(CS-II)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

dsk

To

1. The Secretary to Government
Rural Development and Panchayat Raj Department
Secretariat, Chennai 600 009

2. The District Collector, Ramanathapuram District, Ramanathapuram

3. The Panchayat Union Commissioner
Thiruvadanai, Thiruvadanai Taluk, Ramanathapuram District

4. The Panchayat Union Commissioner
Kamudhi , Ramanathapuram Taluk & District

5. The Panchayat Union Commissioner
Kadaladi, Kadaladi Taluk, Ramanathapuram District

6. The Panchayat Union Commissioner
Bogalur @ Chatrakudi, Paramakudi Taluk, Ramanathapuram District .

7. The Panchayat Union Commissioner
Thirupullani, Ramanathapuram Taluk & District

8. The Panchayat Union Commissioner
Paramakudi, Ramanathapuram Taluk & District

9. The Panchayat Union Commissioner
Mandapam @ Uchipuli , Ramanathapuram Taluk & District

W.A(MD)Nos.979 to 982 and 986 to 988 of 2020
and CMP(MD)Nos.5314, 5315, 5319, 5321,
5335, 5336 and 5337 of 2020
20.07.2021

SRK(CO)

TR(02.08.2021) 12P 10C