BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
Reserved on : 28.10.2021
Pronounced on : 02.11.2021
CORAM
THE HON'BLE MR.JUSTICE R.SURESH KUMAR
W.P.(MD)Nos.5350 and 7824 of 2018
and
W.M.P.(MD)Nos.5287 and 5288 of 2018 and 8166 and 8167 of 2019 and 7402 and 7403 of 2018
(Through Video Conference)

High Energy Batteries (India) Ltd.,
Represented by its Managing Director
Mr.G.A.Pathanjali,
Chennai - 600 096. ... Petitioner in W.P.(MD)No.5350 of 2018

Mr.K.Johnson,
Proprietor,
M/s.Oxford Engineering Centre,
Trichy - 620 010. ... Petitioner in W.P.(MD)No.7824 of 2018

Vs.

1.Micro and Small Enterprises Facilitation Council,
Tiruchirapalli Region,
Represented by its General Manager,
District Industries Centre,
Tiruchirapalli- 620 001.

2.M/s.Oxford Engineering Centre,
Represented by its Proprietor,
Mr.K.Johnson,
6-3-31 Chelliah Street,
Nehruji Nagar,
Ariyamangalam,
Trichy- 620 010. ... Respondents in W.P.(MD)No.5350 of 2018

1.Micro and Small Enterprises Facilitation Council,
Tiruchirapalli Region,
Represented by its Zonal Manager,
District Industries Centre,
Tiruchirapalli – 620 001.

2.High Energy Batteries (India) Ltd.,
Represented by its Managing Director,
Mr.G.B.A. Pathanjali,
Regd Office at "Esvin House",
13, Old Mahabalipuram Road,
Perungudi, Chennai – 600 096.
... Respondents in W.P.(MD)No.7824 of 2018

Prayer in W.P.(MD)No.5350 of 2018:

Writ Petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorari, calling for the records of the impugned order, dated 27.02.2018 in RC.No. 1288/A4/2017-3 on the file of the first respondent and quash the same.

Prayer in W.P.(MD)No.7824 of 2018:

Writ Petition is filed under Article 226 of Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records of the first respondent in respect of its proceedings held on 01.02.2018 and communicated vide proceedings in RC.No.1288/A4/2017-3, dated 27.02.2018 and quash the same insofar as it fails to award compound interest in respect of each individual transaction during the period 2014-2015 for which separate bills were raised and consequently, direct the second respondent to pay compound interest with monthly rests at three times the bank rate notified by the Reserve Bank of India for outstanding due, in respect of each bill raised by the writ petitioner from 06.01.2014 to 26.03.2015 and direct the first respondent to release the sum of Rs.35,00,000/- (Rupees Thirty Five Lakhs only) along with accrued interest lying in the name of the first respondent at Canara Bank, Theppakulam Branch, Tiruchirappalli in A/c No.1222401004007/1.

For Petitioner	: Mr.N.R.Chandran Senior Counsel for Mr.V.Perumal (In W.P.(MD)No.5350 of 2018)
For Petitioner	: Mrs.J.Maria Roseline (In W.P.(MD)No.7824 of 2018)
For R1	: Mr.D.Ghandiraj Government Advocate (In both cases)
For R2	: Mrs.J.Maria Roseline (In W.P.(MD)No.5350 of 2018)
For R2	: Mr.N.R.Chandran Senior Counsel for Mr.V.Perumal (In W.P.(MD)No.7824 of 2018)

COMMON ORDER

Since the issue raised in both the writ petitions is one and the same, with the consent of the learned counsel appearing for the parties, both these writ petitions were heard together and disposed of by this Common Order.

2.The petitioner in W.P.(MD)No.5350 of 2018 is a Company called 'High Energy' Batteries (India) Ltd.,(in short, would be called as 'High Energy'), and the petitioner in W.P.(MD)No.7824 of 2018 is one 'Oxford Engineering' Centre, represented by its Proprietor Mr.K.Johnson, (in short, would be called as 'Oxford Engineering').

3.The 'Oxford Engineering' entered into the contract with 'High Energy' for supply of Engineering goods. Accordingly, as against the supply made by 'Oxford Engineering' for the period between 06.01.2014 and 26.03.2015, bills were raised against the invoices for a sum of Rs.30,86,640/-. Subsequently, since a sum of Rs.1,77,142/- was paid, the balance amount to be settled by 'High Energy' to 'Oxford Engineering' is Rs.29,09,498/-.

4.According to the 'Oxford Engineering', the said amount was due for more than a year, therefore, invoking Section 18 of the Micro, Small & Medium Enterprises Development Act, 2006 (in short 'the Act'), the 'Oxford Engineering' filed a petition for reference before the first respondent Council, namely, Micro and Small Enterprises Facilitation Council (in short 'the Council') on 28.12.2015.

5.On receipt of such reference complaint, summons have been issued to the parties, where counter affidavit was filed by 'High Energy'. Thereafter, the issue was placed for decision of the Council on 13.07.2016 and thereafter, further summons were issued, where on 17.10.2016, the General Manager of the District Industries Centre, Trichy, was directed to submit his specific report to the Council. The Council will decide the case based on the findings of the General Manager, District Industries Centre, Trichy.

6.Thereafter also the deliberation went on for sometime, where the documents were filed by both parties including statement of accounts, etc., and ultimately, on 31.01.2017, after deliberation, the Council has ordered the 'High Energy' to pay the entire principal amount of Rs.29,09,498/- along with the compounded interest with monthly rests at three times the bank rate from 26.06.2015, that is, 90 days from the date of last invoice raised by the petitioner.

7.The said order passed by the Council was under challenge in a writ petition filed by 'High Energy' before this Court in W.P.(MD)No.7690 of 2017. In the said writ petition, initially, interim order of stay was granted on 26.04.2017. Thereafter, a conditional order was passed by the writ Court on 23.08.2017, whereby the 'High Energy' was directed to deposit a sum of Rs.35,00,000/-, in the name of the Council in an interest bearing fixed deposit with any one of the Nationalised Bank before 06.09.2017.

8.Subsequently, when the writ petition came up for final hearing on 21.09.2017, it was taken note of that the said conditional order was complied with by 'High Energy' that the amount of Rs.35,00,000/- was deposited. Taking note of the facts and the further submissions made by the parties concerned, the writ Court, by the final order, dated 21.09.2017 in W.P.(MD)No.7690 of 2017 has passed the following order.

> *"6.As the genuineness of the vouchers produced and the accounts are disputed by the petitioner, this Court is of the view that it is appropriate to remand back the matter, for verification of the accounts. Accordingly, the matter is remanded back to the first respondent, who in turn directed to re-do the entire exercise, with regard to the verification of accounts alone and pass appropriate orders, on merits and in accordance with law, after affording due opportunity of hearing to the petitioner as well as the second respondent, within a period of four weeks from the date of receipt of a copy of this order.*
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> *7.With the above direction, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed."*

9.Pursuant to the said remand order passed by the writ Court with regard to the verification of accounts alone, and to pass appropriate orders on merits and in accordance with law, of course, after affording due opportunity of being heard to both parties, summons were issued on 23.10.2017 by the Council to the 'High Energy' for production of accounts and records, which was responded by 'High Energy' on 06.11.2017, where the 'High Energy' raised a point that, insofar as the earlier period, that is, between 2008-2013, in respect of supply of Engineering goods by the very same 'Oxford Engineering', there has been bogus bills and vouchers, based on which, a sum of Rs.87,86,448/- had been paid, which was a wrong payment availed by the 'Oxford Engineering' from 'High Energy', therefore, in order to set off the same, the amount, now claimed by the 'Oxford Engineering' has to be withheld. Therefore, according to 'High Energy', there has been no due payable by 'High Energy' to the 'Oxford Engineering'.

10.Further proceedings went on before the Council, where both parties appeared and claim and counter-claim had been made and on 14.11.2017, considering the plea raised by the 'High Energy' that, the bills and vouchers claimed for the year 2008-2009 to 2012-2013 is concerned, the amount paid by the 'High Energy' to the extent of Rs.87,86,448/- is only to be adjusted, the Council directed the General Manager, District Industries Centre, Tiruchirrapalli, to convene a meeting before the end of November 2017 towards reconciling their statement of dues and verification of genuineness of accounts and submit a factual report to the Council. The Council had further noted in the said proceedings, dated 14.11.2017 that, the Council would take a decision during the next hearing of the case, depending upon the findings of the said meeting to be conducted by the General Manager, District Industries Centre, Tiruchirrapalli.

11.Again the case was taken up by the Council for consideration, where additional reply had been filed by 'Oxford Engineering', and rejoinder was filed by 'High Energy'.

12.Accordingly, on 17.01.2018, again the case was taken up for hearing by the Council and after further deliberation, final orders had been passed by the Council on 27.02.2018, wherein, the earlier order passed by the Council directing the 'High Energy' to pay a sum of Rs.29,09,498/- to 'Oxford Engineering' has been confirmed. Felt aggrieved over the said order of the Council, dated 27.02.2018, the 'High Energy' filed W.P.(MD)No.5350 of 2018.

13.Insofar as the direction given by the Council in the said order, dated 27.02.2018, directing the 'High Energy' to pay the principal with compounded interest with monthly rests at three times the bank rate notified by the Reserve Bank of India from 26.06.2015, aggrieved by the said portion of the order in not allowing the interest for each and every bill or voucher raised by the 'Oxford Engineering' on completion of 45 days, which is the due date, the 'Oxford Engineering' filed a writ petition in W.P.(MD) No.7824 of 2018 with the prayer to quash the said portion of the impugned order and seek a direction to the 'High Energy' to pay the compound interest with monthly rests in respect of each bill raised by the writ petitioner from 06.01.2014 to 26.03.2015 and to direct the Council to release a sum of Rs.35,00,000/-, which has already been deposited by the 'High Energy' pursuant to the order passed by this Court in the earlier round of litigation.

14.That is how, both these writ petitions were filed with the respective prayers as stated supra.

15.Mr.N.R.Chandran, learned Senior counsel appearing for 'High Energy', who is the petitioner in W.P(MD).No.5350 of 2018, would submit that, the order impugned is unlawful as the Council does not have jurisdiction to pass this order, in view of Section 18 of the Act. Elaborating further his arguments, the learned Senior counsel would contend that, once a reference is received by the Council under Section 18(2) of the Act, the Council shall either itself conduct conciliation in the matter or to seek the assistance of any institution or Centre providing Alternative Dispute Resolution Services, by making a reference to such an institution or Centre for conducting conciliation under the provisions of Section 65 to 81 of the Arbitration and Conciliation Act,1996, which shall apply to such disputes, if the conciliation was initiated under Part-3 of that Act.

16.By relying upon the provision of Section 18(2) of the Act, the learned Senior counsel vehemently contend that, on receipt of the reference from 'Oxford Engineering', the Council should have explored the possibility of either conducting the conciliation on their own or should have referred the matter to any institution or Centre providing Alternative Dispute Resolution Services for conducting conciliation and in that case, the provisions of Sections 65 to 81 of the Arbitration Act would apply.

17.Such an effort has not been taken by the Council, instead, since the Council straightaway entertained the matter and decided the same, based on the claim and counter-claim made by the parties and therefore, the very impugned order, which culminated in a direction to the 'High Energy' to pay the said amount of Rs.29,09,498/- to the 'Oxford Engineering' is palpably wrong, therefore, on that ground itself, the impugned order is liable to be rejected, the learned Senior Counsel contended.

18.The learned Senior counsel would also contend that, even after the failure in conciliation attempt, it should be decided only by way of arbitration, for the said purpose, it should be referred to any institution or centre providing arbitration or the Council itself can take it up as an arbitration proceedings, and accordingly, it would be decided. However, even such a procedure has not been adopted by the Council, therefore, on that ground also, the impugned proceedings is vitiated, he contended.

19.Apart from these legal submissions, the learned Senior counsel would also contend that, the 'High Energy' made a specific plea that, between 2008 and 2013, since it is a running account between the parties, based on the lot of bogus bills or vouchers, a sum of Rs.87,86,448/- was received by the 'Oxford Engineering', therefore, if that account is settled, there would not be any due payable to the 'Oxford Engineering' by 'High Energy' for the period between 2014-2015. Therefore, when such an issue was raised, and in this regard, when a direction was given by this Court in the earlier round of litigation as referred to above, by the orders of this Court, dated 21.09.2017 in W.P.(MD)No.7690 of 2017, the Council ought to have verified the accounts of the parties for the whole period from 2008 till 2015. Without having verified the accounts, the Council, since has taken up only the claim of the 'Oxford Engineering' for the period of 2014-2015 alone, that order is vitiated, he contended.

20.By raising these grounds, the learned Senior counsel would submit that, for the said reasons and grounds urged on behalf of the 'High Energy', the impugned order cannot be sustained, therefore, it has to be interfered with.

21.Per contra, Mrs.J.Maria Roseline, learned counsel appearing for 'Oxford Engineering', who is the petitioner in W.P.(MD)No.7824 of 2018 and the second respondent in W.P.(MD)No.5350 of 2018, would submit that, insofar as the plea made by the learned Senior counsel appearing for the 'High Energy' that the Council, without having explore the possibility of conciliation and arbitration, straightaway decided the issue is concerned, it is not correct to state that the Council has not explored the possibility.

22.In fact, the Council has explored the said possibility as there has been claim and counter-claim made by the parties, where there is no point of reaching any conciliation between them, under Section 18(3) of the Act, it is open to the Council to act as arbitrator, and accordingly, the matter has been taken up as an arbitration proceedings, where such a decision is arrived at.

23.The learned counsel would further submit that, in this context, the earlier order passed by the Council, dated 28.02.2017, since has been questioned before this Court in W.P.(MD)No.7690 of 2017, where a conclusion was reached by the orders of the writ Court, dated 21.09.2017, as there was a direction by the writ Court to the Council to re-do the entire exercise, with regard to the verification of accounts alone, that exercise having been done by the Council, it proceeded to pass the final order, which is impugned herein, therefore, the said order cannot be questioned on the alleged reason of non-availing or non-exploration of conciliation chance.

24.The learned counsel would further submit that, insofar as the plea raised by the 'High Energy' that there has been an excess payment during the period 2008-2013 is concerned, that is not the subject matter before the Council in the reference made, where the claim of the 'Oxford Engineering' is only for the period between 2014-2015. Therefore, that has alone been dealt with and insofar as the years between 2008-2013, the Council, in the impugned order itself, has stated that, it is open to the 'Higher Energy' to workout its remedy in the manner known to law. Therefore, that reason also cannot stand in the way to sustain the impugned order, she contended.

25.She further contended that, insofar as the interest portion is concerned, as per the agreement between the parties, since the 'Oxford Engineering' is entitled to get the interest from the due date, that will be at the end of 45 days from the raising of the voucher or bill, each and every bill should be separately dealt with for the purpose of calculating interest. Therefore, in this regard, the generalised direction given by the Council through the impugned order to have a compounded interest with monthly rests at three times the bank rate notified by the Reserve Bank of India from 26.06.2015 is contrary of the agreement between the parties, and therefore, the 'Oxford Engineering' is entitled to get the interest in respect of each of the bill and voucher raised by them from the due date, therefore, accordingly, the revised order shall be passed by the Council or the 'Oxford Engineering' shall be declared to be entitled to have such an interest from the due date itself in respect of each bill or voucher. Only for getting this direction by modifying the said order of the Council to that extent, with regard to the modifying of the interest alone, their writ petition in W.P.(MD)No.7824 of 2018 was filed, she contended. Therefore, she seeks indulgence of this Court to that effect.

26.I have considered the said rival submissions made by the learned counsel appearing for both parties and have perused the materials placed before this Court.

27.Insofar as the first two grounds raised by the learned Senior counsel appearing for 'High Energy' that a chance of having the conciliation, and thereafter arbitration should have first explored, without having explored the same, the Council ought not to have decided the issue on their own, therefore, on that ground, it is vitiated is concerned, such a plea, if at all to be raised, should have been raised at the first instance before the Council, however, the Council passed an order earlier and the said order, dated 28.02.2017 was challenged before this Court in W.P(MD)No.7690 of 2017, where the said ground has been raised by the 'High Energy' in ground-(a), which reads thus.:

> *"a) The order of the First Respondent is in complete contravention of section 18 of the Micro, Small and Medium Enterprises Development Act, 2006. In as much the First Respondent has not conducted conciliation either by itself or through an institution in the manner contemplated under section 18(2) of the act. In fact there was no conciliation as mandatorily required under section 18(2). The First Respondent has the jurisdiction to arbitrate a dispute only under section 18(3) when there is failure of conciliation proceeding. Therefore the First Respondent has no jurisdiction at all to pass any order under section 18 of the Micro, Small and Medium Enterprises Development Act, 2006. In other words, the order of the First Respondent is without jurisdiction and void ab initio.*
>
> *b) The order of the First Respondent is not result of any arbitral proceedings as contemplated under section 18 of the act. It is not an award. No reasons were given and the order has been passed based on the so called recordings set to have been made by the General Manager District industries Centre, Tiruchirappalli which has not been disclosed*

to the Petitioner. In fact on the proceeding held on 17.10.2016, the General Manager District industries Centre, Tiruchirappalli was asked to submit a specific report and give findings after verifying the genuineness of the invoices produced by the Second Respondent. The First Respondent cannot adjudicate the genuineness of the documents in light of the defence raised by the petitioner and entrust the adjudication of genuineness of the documents to a third party namely the General Manager District industries Centre and pass an order based on the undisclosed recording made by the General Manager, District industries Centre. Thus the order based on some undisclosed proceedings of the General Manager District industries Centre is in complete contravention of the Arbitration and Conciliation Act, 1996 and the arbitrator alone can decide the genuineness of the bills produced by the Second Respondent. That adjudicatory function cannot be entrusted by the First Respondent to the General manager, District industries Centre. Thus the impugned order is liable to be set aside on this ground alone. This submission is made without prejudice to the contention that the First Respondent has no jurisdiction to arbitrate unless it is preceded by failure of conciliation proceeding."

28.Though such a ground was raised by 'High Energy' before this Court in the earlier round of litigation, that in W.P.(MD) No.7690 of 2017, where the 'High Energy' initially enjoyed the interim order of stay, subsequently, that was modified into a conditional order, pursuant to which a sum of Rs.35,00,000/- also was deposited and by taking note of this development, the writ Court, by final order, dated 21.09.2017 has disposed the said writ petition by way of remanding the matter back to the Council by giving a direction to re-do the entire exercise with regard to the verification of the accounts alone and pass appropriate orders on merits. The said order has been accepted by both parties including the 'High Energy', where, no further appeal has been filed against the order, as whether the plea raised by the 'High Energy' before the writ Court in the first round in the teeth of Section 18(2) and 18(3) of the Act, that the conciliation and arbitration proceedings should have been first exploited is concerned, even though has been not expressly answered by the writ Court, such an issue had never been raised subsequently by the 'High Energy' by not filing any intra-court appeal against the said order of the writ Court, dated 21.09.2017.

29.In fact, the 'High Energy' has accepted the order and submitted to the jurisdiction of the Council by responding to the summon, dated 23.10.2017 issued by the Council by giving a detailed reply, dated 06.11.2017, where, on merits, the 'High Energy' raised the point that there has been an excess payment of Rs.87,86,448/- towards the 'Oxford Engineering' as against the bogus bills or vouchers.

30.When that being the position, the said ground raised by the learned Senior Counsel under Section 18(2) and (3) of the Act, cannot be countenanced and in the present facts of the case, that ground cannot be raised any more.

31.Now, if we turn to the further merits of the case is concerned, it is the definite case of the 'High Energy' that, for the period between 2008-2013, there has been bogus bill on the part of the 'Oxford Engineering', based on which, a sum of Rs.87,86,448/- paid by the 'High Energy' has to be adjusted towards the due payable to the 'Oxford Engineering' for the period between 2014-15.

32.If that being so, whether the period between 2008-2013 also is covered by the present reference before the Council is concerned, such a reference has not been made, as the only plea raised by 'Oxford Engineering' in their Section 18(1) application is concerned, it is only a prayer for a sum of Rs.28.9 lakhs together with interest at 36% p.a., with monthly rests. In support of the said petition, 'Oxford Engineering' filed an affidavit, where, they have stated that the payment and recoveries amounting to Rs.1.77 lakhs has to be taken into account, however, a sum of Rs.29.7 lakhs is long pending, the bills is date back to January, 2014.

33.Therefore, prior to January, 2014, what are all the dues payable or paid, or what are all the amount collected by 'Oxford Engineering' from 'High Energy' was not the subject matter before the Council in the reference under Section 18(1) of the Act.

34.Therefore, in order to give answer to this question, in the impugned order, the Council has made it clear that, the respondent (that is, the 'High Energy') was advised several times, both orally and in writing to approach the appropriate forum towards getting redressal, in what the 'High Energy' says the dubious dealings committed by the 'Oxford Engineering' during the period from 2008-2013.

35.The Council has further stated in the impugned order that, the respondent, that is, 'High Energy' never disputed the genuineness of the invoices raised between the period 06.01.2014 and 26.03.2015 amounting to Rs.29,09,498/- in which case, the

Council, which was currently, considering the arbitration.

36.Therefore, the issue, which was referred to the consideration of the Council is only for the period between 06.01.2014 and 26.03.2015, where there had been bills and vouchers raised by the 'Oxford Engineering' to the tune of Rs.29,09,498/- and in respect of the genuinety of both bills and vouchers, there has been no dispute from the side of the 'High Energy'.

37.Though there has been a strong dispute raised by 'High Energy' with regard to the bills and vouchers raised and amount obtained by the 'Oxford Engineering' for the period between 2008-2013, since that was not the subject matter before the Council in the reference concerned, the reason given by the Council to take up the plea for the year 2015-2016 is correct and therefore, in that regard also, the plea of the 'High Energy', which has been raised herein by the learned Senior Counsel is liable to be rejected, accordingly, it is rejected.

38.In that view of the matter, this Court feel that, insofar as the challenge made by the 'High Energy' in W.P(MD).No.5350 of 2018 is concerned, it fails, therefore, that writ petition is liable to be rejected.

39.In respect of the plea raised by the 'Oxford Engineering' in W.P(MD).No.7824 of 2018 is concerned, as per the agreement between the parties, the amount due payable against any bill or voucher raised by the 'Oxford Engineering' should be paid within 45 days from the raising of the bill or voucher, and after the completion of 45^{th} day, it will carry the interest, therefore, while ordering the payment of interest, the Council in the impugned order, since has ordered only compounded interest with monthly rests from 26.06.2015, the 'Oxford Engineering' seeks indulgence of this Court in their writ petition to give a suitable direction by modifying the order of the Council, which is impugned herein to that effect.

40.Insofar as the said claim of interest is concerned, this Court in the writ jurisdiction cannot enhance it, as in this regard, it has to be gone into as to what was the exact understanding between the parties, as to whether the due payable by 'High Energy' has become due on the 45^{th} day of every such bill or not. Moreover, in this context, it is a definite case of the 'High Energy' that there has been lot of bogus bills during the year 2008-2013, for which, huge sum already been paid by the 'High Energy' to the 'Oxford Engineering'.

41.This factor in fact, was raised constantly by the 'High Energy' before the Council, which also had been taken note of, and has given the the only answer that, since the reference in question is concerned, that relates only to the year 2014-2015, insofar as the claim for the year 2008-2013 is concerned, if at all, there was any bogus bill, for which any amount excessly paid by the 'High Energy' that should be settled by the parties by approaching the appropriate forum.

42.When that being the position, at this juncture, in the writ proceedings, this Court cannot come to a definite conclusion that 'Oxford Engineering' is entitled for further interest by calculating the due period on completion of 45 days from the raising of the bill, as that would be a factual matrix for which, since there is no finding by the Council, this Court, by exercising its power under Article 226 of the Constitution of India, cannot decide the same.

43.In that view of the matter, this Court feel that, the plea raised by the 'Oxford Engineering' in their writ petition, that is, W.P(MD).No.7824 of 2018 also is liable to be rejected, accordingly, it is rejected.

44.In the result, both the writ petitions, that is, W.P(MD). No.5350 of 2018 and W.P(MD).No.7824 of 2018 are liable to be dismissed, accordingly, are dismissed. However, there shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS I)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

PJL

Note: In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.

To

1.The Zonal Manager,
Micro and Small Enterprises Facilitation Council,
Tiruchirapalli Region,
District Industries Centre,
Tiruchirapalli - 620 001.

2.The General Manager,
Micro and Small Enterprises Facilitation Council,
Tiruchirapalli Region,
District Industries Centre,
Tiruchirapalli - 620 001.

+1 CC to M/s.V.KARTHIKEYAN, Advocate (SR-33613[F] dated 02/11/2021)

order made in
W.P.(MD)Nos.5350 & 7824 of 2018
02.11.2021

DJ(CO)
RS/JGB (16.11.2021) 13P 4C