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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.03.2022

CORAM :

THE HONOURABLE MR.JUSTICE R.MAHADEVAN  
AND  
THE HONOURABLE MR.JUSTICE J.SATHYA NARAYANA PRASAD

W.A.NO.457 OF 2022  
AND  
C.M.P.NO.3318 OF 2022

1. The Commissioner of Income Tax (Appeals)-18,  
3<sup>rd</sup> Floor, Investigation Building,  
No.46 (Old No.108),  
Mahatma Gandhi Road,  
Nungambakkam,  
Chennai - 600 034.
2. The Assistant Commissioner of Income Tax,  
Circle - 1, Large Tax Payer Unit,  
7<sup>th</sup> Floor, Wanaparthi Block,  
Aayakar Bhawan, Nungambakkam,  
Chennai - 600 034.
3. The Assistant Commissioner of Income Tax,  
Central Circle - 1(1),  
3<sup>rd</sup> Floor, Investigation Building,  
46 (Old No.108),  
Mahatma Gandhi Road,  
Nungambakkam,  
Chennai - 600 034.
4. The Principal Commissioner of Income Tax,  
Central Circle - 1,  
3<sup>rd</sup> Floor, Investigation Building,  
46 (Old No.108),  
Mahatma Gandhi Road,  
Nungambakkam,  
Chennai - 600 034.

... Appellants/Respondents

Versus

Cognizant Technology Solutions  
India Private Limited,  
No.165, Menon Eternity Building,  
6<sup>th</sup> Floor, St. Mary's Road,  
Chennai - 600 018.

... Respondent/Petitioner



PRAYER:-

Writ Appeal filed under Clause 15 of the Letters Patent against the order passed by the learned Single Judge in W.P.No.1360 of 2022, dated 01.02.2022.

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PRAYER IN W.P.NO.1360 OF 2022:-

Writ Petition is filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus forbearing the respondents, their agents or subordinates from enforcing or giving effect the order bearing No.ITBA/COM/F/17/2020-21/1026999296(1) dated 29 April, 2020 issued by the 2<sup>nd</sup> Respondent until the disposal of the Appeal No.ITA No.CIT(A) Chennai-17/10011/2020-21 on the file of the 1<sup>st</sup> respondent and for a period of 30 days thereafter and also direct the 4<sup>th</sup> Respondent to release it lien on all the fixed deposits enumerated in the Schedule below.

For Appellant : Mr.R.Sankara Narayanan  
Additional Solicitor  
General of India  
Assisted by  
Mr.A.N.R.Jayaprathap

For Respondent : Mr.Ajay Vohra,  
Senior Counsel  
For Mr.Srinath Sridevan

#### JUDGMENT

(Judgment of the court was delivered by R.MAHADEVAN, J.)

This writ appeal has been filed by the appellant/Revenue, challenging the correctness of the order dated 01.02.2022 passed by the learned Judge in W.P.No.1360 of 2022.

2. For the sake of convenience, the relief sought in the aforesaid writ petition filed by the respondent/assessee, is reproduced below:

"...to issue a writ of Certiorarified Mandamus forbearing the respondents, their agents, or subordinates, from enforcing or giving effect the order bearing No.ITBA/COM/F/17/2020-2021/1026999296 (1), dated 29<sup>th</sup> April 2020 issued by the second



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respondent until the disposal of the Appeal No.ITA (A), Chennai -17/10011/2020-2021 on the file of the first respondent and for a period of 30 days thereafter and also direct the fourth respondent to release its lien on all the fixed deposits."

3. By the order impugned herein, the learned Judge disposed of the writ petition in the following terms:

"15. In view of the above, this writ petition is disposed by directing the respondents not to encash the bank guarantee or the amounts lying in deposit pursuant to order of this Court pending further orders by the CIT Appeals. In case, adverse orders are passed and appeal is filed by the petitioner within the time stipulated under the provisions of the Income Tax Act, 1961 total recovery cannot exceed 20% in terms of circular issued under Section 220(6) of the Income Tax Act, 1961 and excess lying as security shall be refunded back to the petitioner....."

4. At the outset, it is but necessary to look into the necessary facts leading to the filing of this writ appeal, which read as follows:

4.1. The respondent/assessee is engaged in the business of software development and related services/solutions; and it provides/exports customized software services and related solutions mainly to its associated enterprises situated outside India. During the financial year 2016-17, based on the order dated 18.04.2016 passed by this court in CP.No.102 of 2016, they purchased 94,00,534 equity shares at a price of Rs.20,297/- per share from its shareholders and paid a total consideration of Rs.19,080.26 crores on 19.05.2016, after deduction of tax at source, to the tune of Rs.898.01 crores.

4.2. For the Assessment Year 2017-18, the respondent/assessee filed its return of income on 28.11.2017, which was processed under section 143(1) of the Income Tax Act, 1961 (in short, 'the Act') on 30.03.2019. After scrutiny of the same, notice under section 143(2) came to be issued on 09.08.2018 and an assessment order was passed on 30.09.2021. Earlier, a communication dated 22.03.2018 was sent to the respondent/assessee stating that they are deemed to be an assessee-in-default under section 115Q of the Income-tax Act (in short, 'the Act') for the alleged failure to pay tax under section 115-O of the Act, in respect of the consideration paid by them for purchase of its own shares. Consequently, on 26.03.2018, a survey under section 133A of the Act was conducted at the office



of the respondent/assessee and based on the materials seized during the course of the said search, garnishee notices under section 226(3) of the Act were issued by the Assessing Officer to the bankers of the respondent/assessee and the bank accounts of the respondent/assessee were frozen.

4.3. Challenging the aforesaid communication dated 22.03.2018, the respondent/assessee filed WP.No.7354 of 2018, in which, an interim order was granted on 03.04.2018 on condition that they should remit 15% of the tax demanded and furnish a bank guarantee by way of fixed deposits for the remaining taxes. Ultimately, by order dated 25.06.2019, the main writ petition was dismissed, with liberty to the respondent/assessee to prefer an appeal before the appellate authority. Aggrieved by the said order, the respondent/assessee filed WA.No.2063 of 2019, which was allowed in part, by order dated 06.09.2019. Subsequently, they went on further appeal before the Hon'ble Supreme Court in CA.No.1992 of 2020, which was disposed of, by order dated 04.03.2020.

4.4. Pursuant to the order of the Hon'ble Supreme Court, the respondent/assessee filed a detailed response and requested the second appellant to lift the lien on the fixed deposits. By order dated 29.04.2020, the second appellant rejected the said request and raised a demand of Rs.4853,42,38,214/-. Challenging the same, the respondent/assessee preferred an appeal along with direction application before the first appellant for release of lien on all the Fixed Deposits and refund of Rs.495 crores deposited by them. Since the appellate authority did not pass any order on the said application, the respondent/assessee filed W.P.No.1360 of 2022, which was disposed of, by the learned Judge, by the order dated 01.02.2022, which is impugned in this writ appeal.

5. Assailing the order impugned herein, Mr.R.Sankara Narayanan, learned Additional Solicitor General of India appearing for the appellants made the following submissions:

5.1. The subject matter in issue was already settled by the Hon'ble Supreme Court, however, without any cause of action, the respondent/assessee was re-agitating the same by invoking writ jurisdiction, which is an abuse of process of law.

5.2. Pursuant to the direction of the Hon'ble Supreme Court issued on 04.03.2020 in CA.No.1992 of 2020, the authority concerned, after giving opportunity of hearing to the respondent/assessee, has passed the order dated 29.04.2020 raising demand of Rs.4,853.42 crores (comprising tax under section 115-O of Rs.3,301.65 crores + interest under section 115-P of Rs.1,551.78 crores), but the department has not taken



any coercive action, after passing of the said order dated 29.04.2020; the order of the Supreme Court dated 04.03.2020 in CA.No.1992 of 2020, is still in operation; and as such, the order of the learned Judge in regard to the directions issued on recovery and release of the assets, is erroneous, without jurisdiction and contrary to the facts and circumstances of the case.

5.3. As per the provisions of section 220(6), the assessing officer is empowered to stay recovery of demand and the said power could be exercised only as long as the appeal is pending before the CIT(A); once the appeal is disposed of by the CIT(A), the power to grant stay of recovery of demand vests with the Income Tax Appellate Tribunal as per section 254(2A) of the Act, which also stipulates that the stay of recovery of demand cannot normally exceed 180 days and in fit cases, upto 365 days; the order of stay stands vacated after the expiry of 365 days, if the delay in disposing the appeal is attributable to the assessee; and hence, the order passed by the learned Judge in granting advance and indefinite stay of recovery of 80% of the demand, gravely prejudices the Revenue's interest and also leaves the department without security for such a huge demand of Rs.4853.42 crores.

5.4. The first appellate authority, without examining the issues and facts in totality, would not be in a position to pass any interim direction on the release of assets, when a huge demand has been outstanding. Moreover, there was no requirement to pass any interim direction, as the Assessing Authority had maintained status quo in regard to recovery measures.

5.6. As per the CBDT guidelines, the assessing officer shall grant stay of demand till the disposal of appeal before the CIT (A) on payment of 20% of demand unless the case falls in category B. In para B, the circular provides that the Assessing Officer may require payment of amount higher than or lower than 20% of demand subject to the conditions stipulated in the guidelines, depending on the facts and circumstances of the case. That apart, as per the CBDT Instruction No.1914 dated 02.02.1993, the Assessing Officer, while granting stay of demand may impose such conditions, as he may think fit and which may include requiring the assessee to offer suitable security to safeguard the interest of the revenue. Thus, without examining the facts of the case and assigning proper reasons, the learned Judge erred in passing orders, regarding the recovery and release of the assets.

5.7. Ultimately, it is submitted that in the light of the order of the Hon'ble Supreme Court, the department is ready to abide by any direction that may be issued by the CIT(A).

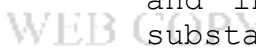


6. Per contra, Mr. Ajay Vohra, learned senior counsel appearing for the respondent/assessee has put forth the following submissions:

6.2. The Hon'ble Supreme Court categorically held that the letter dated 22.03.2018 was only a show cause notice and not a demand. Further, it granted only a limited relief to the Department to hold the lien until they conclude the issue, with liberty to the respondent/assessee to approach the Appellate Authority for direction to release the monies and fixed deposits.

6.4. According to the respondent, the department holds moneys in excess of 20% of the disputed demand, considering payment in cash of Rs.495 crores and deposit of tax deducted at source at Rs.898 crores aggregating to Rs.1,393 crores. The fact that the demand was very huge, could not be a factor in seeking to hold on to almost 80% of the demand as security. The lien of the department on the fixed deposits continues for about four years, as a consequence of which, the respondent/assessee has no use of the moneys.

<https://hcservices.ecourts.gov.in/hcservices/>



6.6. The respondent is a high tax paying company, directly and indirectly to the Exchequer year after year and they are substantial net worth and assets in India, adequate to meet any demand that may eventually devolve on them after disposal of the appeal by the CIT(A) / ITAT / High court.

7. This court has carefully considered the submissions made on either side and meticulously perused the documents enclosed in the typed set of papers.

9. According to the respondent, the consideration paid by them for the purchase of its own shares was subject to tax as capital gains under section 46A of the Act in the hands of the shareholders and a sum of Rs.898.01 crores was remitted by them as withholding tax on behalf of its shareholders. Whereas, it is the stand of the appellants that the consideration so paid was out of the reserves/accumulated profits and hence, the respondent was required to pay Dividend Distribution Tax (DDT) as per the provisions of section 115-O r/w sections 2(22)(d)/2(22)(a) of the Act and accordingly, issued the communication dated 22.03.2018 to the respondent. The operative portion of the said communication is quoted below for ready reference:

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Act, immediately, failing which the department will proceed with the collection and recovery of the taxes, including coercive steps, as per the provisions of the Act".

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10. It is further revealed from the records that the aforesaid communication dated 22.03.2018 was put to challenge by the respondent/assessee by filing W.P.No.7354 of 2018, wherein, an interim order was passed on 03.04.2018, which reads as under:

"12. Thus, considering the facts and circumstances of the case, there will be an order of interim stay of the impugned proceedings subject to the condition that the petitioner pays 15% of the tax demanded and furnishes a Bank Guarantee or security by way of Fixed Deposits for the remaining taxes (only), to be paid. For the purpose of complying with the above condition, the attachment of the Bank account in JP Morgan Chase Bank N.A, J.P.Morgan Tower, 8<sup>th</sup> floor, Off C.S.T.Road, Kalina, Santacruz East, Mumbai - 400 098 shall stand lifted forthwith. However, the attachment in respect of other Bank accounts viz.,

(a) State Bank of India, CAG Branch, Chennai.

(b) Deutsche Bank, Ground Floor, Door No.4 & 4A Western Tower, Sunny Side, Shafi Mohammed Road, Thousand Lights, Chennai - 600 006.

(c) Corporation Bank, Corporate Banking Branch, 38 & 39 whites Road, Chennai - 600 014.

(d) City Bank N.A, No.163, Anna Salai, Chennai - 600 002.

(e) HDFC Bank, No.115, Dr.Radhakrishnan Salai, 9<sup>th</sup> Floor, Mylapore, Chennai - 600 004.

shall continue till the compliance of the above direction. Similarly, the attachment of the nine Bank deposits viz., (i) HDFC Limited, (ii) HDFC Limited, (iii) HDFC Limited, (iv) HDFC Limited, (v) HDFC Limited, (vi) HDFC Limited, (vii) Bajaj Finance Limited, (viii) Bajaj Finance Limited, (ix) Bajaj Finance Limited shall also continue subject to the lien being created for the remaining amount of taxes.



The remittance of 15% of the tax demanded shall be retained in a separate account and shall abide by the orders to be passed in the writ petition."

11. It is an admitted fact that in complying with the aforesaid order dated 03.04.2018, the respondent/assessee paid a sum of Rs.495 crores by way of cash and made a fixed deposits to the tune of Rs.2806 crores. Subsequently, by order dated 25.06.2019, the main writ petition bearing No.7354 of 2018 was dismissed, on the ground of availability of alternative appeal remedy before the appellate authority and the operative portion of the same is usefully extracted below:

"32. For the foregoing reasons, the Writ petition fails and the same is dismissed. However, liberty is given to the petitioner to prefer an appeal within a period of four weeks from today. If such an appeal is filed within the stipulated time, the Appellate Authority shall dispose of the same on merits, after providing sufficient opportunity of hearing to the petitioner. It is needless to mention that the above observations have been made only to reach a prima facie conclusion.

33. It is to be noted that the petitioner in compliance of the order of this Court, dated 03.04.2018, in W.M.P.No.9135 of 2018 in W.P.No.7354 of 2018, deposited Rs.495 Crores. Since this Writ petition is dismissed, directing the petitioner to avail the appeal remedy, the Appellate Authority shall take into account the amount deposited in pursuance of the order referred supra, while entertaining the appeal. With regard to Fixed Deposits, the respondent shall maintain status-quo as on date for a period of two weeks. There is no order as to costs. Consequently, connected miscellaneous petition is closed."

12. Challenging the aforesaid order passed in WP.No.7354 of 2018, the respondent/assessee carried the matter on appeal viz., W.A.No.2063 of 2019, which, by judgment dated 06.09.2019, was partly allowed, in the following terms:

"13. We also do not find any error in the order of the learned single Judge with respect to the deposit made during the pendency of the interim order as erroneous. It is only an interim arrangement directed to be made pending the appeal. In such view of the matter, while upholding the



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direction of the learned single Judge with respect to the deposit and the liberty granted to file an appeal are accordingly upheld. However, the findings rendered on the nature of transaction and the scope under Section 115-O of the Act are accordingly set aside. The issue as to whether the impugned order should be preceded by a procedure involving adjudication and the requirement of violation of principles of natural justice are also left open to be decided in the appeal. Accordingly, the writ appeal stands allowed in part as indicated. As granted by the learned single Judge, we are inclined to grant a period of four weeks from the date of receipt of a copy of this order to file an appeal before the Appellate Authority. No costs. As and when such an appeal is filed, the same will have to be disposed of within a period of eight weeks thereafter. Consequently, connected miscellaneous petition is closed."

13. By order dated 12.09.2019, the first three sentences of the aforesaid order were replaced to the extent as indicated below:

"We also do not find any error in the order of the learned single Judge with respect to the interim order as erroneous. It is only an interim arrangement directed to be made pending the statutory appeal. In such view of the matter, while upholding the direction of the learned single Judge with respect to the interim order and the liberty granted to file an appeal are accordingly upheld."

14. Aggrieved over the order so passed by the co-ordinate bench of this court in the writ appeal, the respondent/assessee went on further appeal before the Hon'ble Supreme Court by filing CA.No.1992 of 2020. After analysing the facts and circumstances of the case and also taking note of the submissions made by the learned counsel on either side, the Hon'ble Supreme Court by order dated 04.03.2020, disposed of the said appeal with certain terms and observations, the relevant passage of which is profitably reproduced below:

"16. On the issue whether communication dated 22.03.2018 was in the nature of determination of the liability, both the learned counsel were heard at considerable length, at the end of which it was agreed by Mr. Zoheb Hossain, learned Advocate for the Department, that the communication dated 22.03.2018 could be treated as a show cause notice



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and the Department be permitted to conclude the issue within a reasonable time, provided the interim order passed by the Single Judge of the High Court on 03.04.2018 was continued. The course suggested by the learned counsel for the Department was acceptable to the learned Senior Counsel for the appellant.

17. It was, therefore, suggested that the appellant may file an affidavit of undertaking to withdraw the proceedings initiated by it before the AAR and the Department may also file an appropriate affidavit stating that it was willing to treat the communication dated 22.03.2018 as a show cause notice. An appropriate affidavit of undertaking to withdraw the proceedings initiated before the AAR has since then been filed by the appellant. An affidavit has also been filed on behalf of the Department stating:-

"The communication dated 22.03.2018 may be treated as a show cause notice and the assessee will be given an opportunity of being heard and a fresh order will be passed within two months from the date of the judgment of this Hon'ble Court."

18. In the peculiar facts and circumstances of the present case, while disposing of this Appeal, we direct:-

a) The communication dated 22.03.2018 shall be treated as a show cause notice calling upon the appellant to respond with regard to the aspects adverted to in said communication;

b) The appellant shall be entitled to put in its reply and place such material, on which it seeks to place reliance, within 10 days from today;

c) The appellant shall thereafter be afforded oral hearing in the matter;

d) The matter shall thereafter be decided on merits by the concerned authority within two months from today;

e) Pending such consideration, as also till the period to prefer an appeal from the decision on merits is not over, the interim order passed by the



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Single Judge of the High Court on 03.04.2018 and as affirmed by this Court vide its orders dated 14.10.2019, shall continue to be in operation; and

f) The amount of Rs.495,24,73,287/- deposited towards payment of tax and the amount of Rs.2806,40,15,294/- which stands deposited and invested in the form of Fixed Deposit Receipts shall be subject to the decision to be taken by the concerned Authority on merits or to such directions as may be issued by the Appellate Authority."

15. Thereafter, the first appellant passed the order dated 29.04.2020 under section 115-O of the Act, which, according to the appellants, is in accordance with the aforesaid order of the Hon'ble Supreme Court. For easy reference, paragraph 10.21 of the same is extracted hereunder:

"10.21. The assessee company is hereby required to pay an amount of Rs.3301,64,88,581 as tax under Section 115-Q calculated @ 15% along with surcharge and cess, on the amount of Rs.19080,26,38,595 paid to the shareholders out of accumulated profits, and interest amounting to Rs.1551,77,49,633 u/s.115-P calculated @ 1% for 47 months, both aggregating to Rs.4853,42,38,214..."

16. Upon receipt of the aforesaid order dated 29.04.2020 passed by the first appellant, the respondent/assessee moved an appeal along with stay petition on 23.06.2020 before the appellate authority. Subsequently, they also filed direction application to lift the lien on the fixed deposits. However, no order was passed by the appellate authority, till date. Finding no other option, the respondent/assessee approached this court by filing W.P.No.1360 of 2022, invoking Article 226 of the Constitution of India. The learned Judge disposed of the said writ petition, by the order dated 01.02.2022, which is challenged by the appellants/Revenue in this writ appeal. The learned Judge taking note of the totality of the facts and attending circumstances of the case, passed the order impugned herein, with regard to recovery and release of lien on the assets deposited by the respondent/assessee.

17. Though the learned Additional Solicitor General of India appearing for the appellants raised various contentions justifying the demand raised by the department as well as assailing the order passed by the learned Judge, he ultimately submitted that the department is abiding by any direction that may be passed by the CIT(A). Admittedly, the CIT(A) did not pass any order so far in the miscellaneous applications nor take the



appeal filed by the respondent/assessee for final hearing. It is also not in dispute that the department holds the moneys of Rs.898 crores by way of TDS and Rs.495 crores as per the order of this court dated 03.04.2018, which are more than 20% of the disputed demand, besides creating lien on the fixed deposits of Rs.2806 crores made by way of security, as per the order of this court dated 03.04.2018, which continues for more than four years without any utilisation and as a consequence of the same, the respondent/assessee is unable to run its business and pay salary to its employees.

18. At this juncture, it is pertinent to refer to a decision of the Delhi High Court in *Eko India Financial Service Private Limited v. ACIT* [283 Taxman 584 (Del)], wherein, in similar circumstances, it was held that "the order under section 245 for adjustments of refunds did not give any special/particular reason as to why any amount in excess of 20 per cent of outstanding demand was recovered from the assessee and the department was entitled to seek pre-deposit of only 20 per cent of disputed demand and hence, the assessing officer was directed to refund the amount adjusted in excess of 20 per cent of disputed demand".

19. This court is of the view that the issue involved herein has already been decided by the Hon'ble Apex Court. It is to be noted that the Hon'ble Supreme Court in the appeal filed by the respondent/assessee, by order dated 04.03.2020, has categorically held that the communication dated 22.03.2018 should be treated as show cause notice; and the amount of Rs.495,24,73,287/- deposited towards payment of tax and the amount of Rs.2806,40,15,294/- made in the form of fixed deposit receipts, should be subject to the decision to be taken by the concerned authority or to such directions as may be issued by the Appellate Authority. In the light of the said directions issued by the Hon'ble Supreme Court, it is open to the authority concerned to pass appropriate order, which has already been passed, that is under challenge before the appellate authority along with direction petition, to pass any order, with regard to the deposits made by the respondent/assessee, but the appellate authority is yet to do so, even though the respondent/assessee approached him in accordance with the statutes. The grievances expressed on the side of the respondent/assessee as regards the holding of such huge amounts by the department, cannot be slightly brushed aside.

20. Thus, for the discussions held above, this court, in order to protect the interest of the revenue as well as the assessee and sub-serve the interests of justice, issues the following directions:



(i) The respondent/assessee shall file an application for stay, if not filed earlier, before the CIT(A) within a period of two weeks from the date of receipt of a copy of this judgment;

(ii) On filing of such an application, within a period of four weeks therefrom, the CIT(A) shall take up the same and pass appropriate orders, with respect to stay of the demand raised as deems it fit, after providing due opportunity of hearing to both sides, and thereafter, on compliance, pass appropriate orders, on the direction petition said to have been pending, so as to lift the lien as regards the balance deposits to the respondent/assessee, as directed by the Hon'ble Apex Court by order dated 04.03.2020.

21. Accordingly, the order of the learned Judge is modified and this writ appeal stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-  
Assistant Registrar(CS V)

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Sub Assistant Registrar

dhk/gba

To

1. The Commissioner of Income Tax (Appeals)-18,  
3<sup>rd</sup> Floor, Investigation Building,  
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4. The Principal Commissioner of Income Tax,  
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Nungambakkam,  
Chennai - 600 034.

+lcc to Mr.A.P.Srinivas, SSC for Income Tax, S.R.No.20294

W.A.NO.457 OF 2022

NRJK (CO)  
PBS/28/04/2022