IN THE HIGH COURT OF JUDICATURE AT MADRAS

RESERVED ON : 22.03.2024

PRONOUNCED ON : 27.09.2024

CORAM:

THE HON`BLE MR.JUSTICE A.A.NAKKIRAN

C.S. No. 223 of 2007

Tata Steel Limited
Rep. by its authorized signatory
Johnson Joseph
No.191, Hamid Tower,
III Floor, Whites Road,
Chennai. ....Plaintiff

Vs

K.E. Srinivasan Iyer ....Defendant

Prayer: Civil Suit filed under Order IV Rule 1 of Original Side Rules read with Order VII Rule 1 CPC praying to pass a Judgment and decree:

(i) For directing the defendant to pay sum of Rs.1,14,82,501/- (One Crore Fourteen Lakhs Eighty Two Thousand Five Hundred and One only) along with 24% interest from the date of this suit till date of realization;

(ii) For the cost of the suit and,

(iii) To pass such further or other orders.

For Plaintiff	: Mr. K. Pradeep (For Mr. M.Sridhar)
For Defendant	: Mr. P.R. Murali

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J U D G M E N T

This Civil Suit is filed for the relief as stated in the prayer.

2. The case of the Plaintiff, as set out, in the plaint is as follows:-

a.The Plaintiff is one of the leading and pioneer manufacturers of Iron Steel and Steel products. The Plaintiff is having their factory at Jamshedpur in the State of Jharkhand and its Registered Office at Mumbai and different branch offices at different places throughout the Country. The Plaintiff has several divisions and two of such divisions are the Wire Division and Steel Division.

b.The Defendant had joined the service of the Plaintiff pursuant to a letter of appointment dated January 31st 1981 on the terms and conditions detailed in the said letter of appointment, which were subsequently amended by another letter dated July 1st 1989. Since April 2003 till June 16th 2006, the Defendant was working in the post of Manager Accounts South, posted at the Wire Division of the Plaintiff situated at 191. Hamid Building, Anna Salai, Chennai – 600006 and on or about June 2006 the Defendant was transferred to the Steel Division of the Plaintiff situated in Chennai at Eldarado Building, 112 Nungambakkam High Road, Chennai. In addition to the Defendant, there was only one officer and three staffs at the said Wire Division of the Plaintiff at Chennai. The other officer at the Wire Division was responsible for marketing of the products while the Defendant was responsible mainly for finance and accounts in the said division. While transferred in Steel Division, the Defendant was also instructed to continue with his existing responsibilities towards the Wire Division.

c.The functions of the said office of Wire Division of the Plaintiff in Chennai were, inter-alia, to sell, distribute, market different Wire products manufactured by the Plaintiff, to receive and collect payments in respect thereof from the customers, dealers and distributors of the Plaintiff. As per prevailing system, all the moneys so collected needs to be handed over to the Cash Management System, Citi Bank. The moneys so collected can also be deposited to the designated Current Account being No. 5250 with UCO Bank, Mount Road Branch. All the collections routed through Letter of Credits, Hundi transactions are also deposited in this account. All such moneys so deposited in the said account No. 5250 with UCO bank, are periodically transferred to the Head Office of the plaintiff at Mumbai. Periodical copies of accounts statements collected from the bank were to be sent by the said Wire Division Chennai to the Wire Division office of the Plaintiff situated at Mumbai.

d. The Defendant was in overall charge and supervision of the functions of the said Wire Division The other employees in the said Wire Division were required to act under the instructions and at the instance of the Defendant. The Defendant was an authorised signatory to the Current Account No.CA 5250 as well as account No: 5241 with Uco Bank, Mount Road Branch, Chennai. During December 2006, the management of the Plaintiff Company found some discrepancies in the statement of Accounts in the wire division at Chennai and immediately, initiated internal investigation of accounts for the last one year. To the shock of the Plaintiff, it was found that the Defendant had misappropriated the Company's funds to the tune of Rs.61,85,000.00 by way of 'self withdrawals" and by way of fictitious payments made to some third parties to whom the Plaintiff have no dues to pay. The details of the 'self' cheques and the payments details made to third parties are set out below.

Details of unauthorized withdrawal by
Defendant through 'self' Cheque

S.No.	Cheque No.	Withdrawal Date	Amount (Rs.)
1.	616984	29.04.2006	25,000/-
2.	626914	09.06.2006	10,000/-
3.	626913	09.06.2006	1,00,000/-
4.	626915	28.06.2006	50,000/-
5.	626965	12.07.2006	1,00,000/-
6.	626968	21.07.2006	2,50,000/-
7.	626969	22.07.2006	7,00,000/-
8.	626970	31.07.2006	3,70,000/-
9.	626972	05.08.2006	1,25,000/-
10.	626916	09.08.2006	3,00,000/-
11.	287705	26.08.2006	1,30,000/-
12.	287706	02.09.2006	1,00,000/-
13.	287708	22.09.2006	30,000/-

S.No.	Cheque No.	Withdrawal Date	Amount (Rs.)
14.	287709	23.09.2006	1,50,000/-
15.	287728	29.09.2006	2,50,000/-
16.	287730	07.10.2006	5,00,000/-
17.	287731	17.10.2006	5,20,000/-
18.	287732	11.11.2006	35,000/-
19.	287752	18.11.2006	10,000/-
		Total	37,55,000/-

Details of fictitious payments made by the Defendant

Cheque No.	***Withdrawal Date***	***Issued to***	***Amount (Rs.)***
626909	24.05.2006	S. Yoganathan	30,000/-
287721	05.09.2006	Amman Arul Transport	5,00,000/-
287720	05.09.2006	Amman Arul Transport	5,00,000/-
287735	17.10.2006	Amman Arul Transport	1,00,000/-
287735	17.10.2006	Om Saravana Bhava	1,00,000/-
287737	06.11.2006	Protech Structure Pvt. Ltd.	8,00,000/-
287748	13.12.2006	Protech Structure Pvt. Ltd.	4,00,000/-
		Total	**24,30,000/-**

e. Based on these findings, the Plaintiff issued a show Cause notice dated January 9th 2007 to the Defendant, mentioning the total number of cheques and the dates of unauthorized withdrawals during the period April 2006 till January 2007. The Defendant in reply to the said notice to show cause, by his letter dated January 18th 2007, agreed to the charges made and admitted his dishonesty and liability and promised to repay the entire amount of Rs. 61,80,000 to the Plaintiff. Pursuant to such admission by the Defendant, the Defendant from time to time paid a total amount of Rs. 61,80,000 to the Plaintiff by way of following cheques / bank drafts:Details of the Cheque/Draft repaid by the Defendant

Cheque/DD No.	Date	Drawn On	Amount (Rs.)
555914	06.01.2007	South Indian Bank	6,00,000/-
555915	06.01.2007	South Indian Bank	7,00,000/-
555916	06.01.2007	South Indian Bank	7,00,000/-
338908	12.01.2007	South Indian Bank	8,00,000/-
338909	12.01.2007	South Indian Bank	8,00,000/-
338910	12.01.2007	South Indian Bank	9,00,000/-
910315	18.01.2007	IDBI Bank	3,00,000/-
910324	19.01.2007	IDBI Bank	5,00,000/-
002181	23.01.2007	UTI Bank	2,00,000/-
161303	20.01.2007	Adhiyaman Gr. Bank	3,00,000/-
346301	25.01.2007	UTI Bank	1,00,000/-
068954	25.01.2007	Union Bannk of India	2,00,000/-
		Total	**61,80,000/-**

f. The Plaintiff was really surprised by the way the Defendant handled this situation and his means to repay the admitted amount within a short period. This alarmed the Plaintiff to cause further investigation for the earlier periods. In the meanwhile, the Defendant has been kept in suspension from his work by order dated 23rd January 2007. On further investigation it came to light that the Defendant was in practice of misappropriating the

Company's money by way of 'self withdrawals and in the guise of making some fictitious payments. The total amount of misappropriation is found to be around Rs.1,76,62,501.13. (Rs. One Crore seventy six lakhs sixty two thousand five hundred and one and paise thirteen only). The details of the amount misappropriated by the Defendant are set out below.

Name of Party	**Unauthorized payment (Rs.)**
Self	1,16,54,938/-
M/s. Amman Arul transporter	31,21,127.13/-
Pondichery Institute of Medical Sciences	54,150/-
New Delhi-Riclin Travels	20,160/-
KES	35,000/-
Metro Power Trains	16,017/-
Om Saravana Bhava	5,00,000/-
Quilon - G Binu	70,000/-
Quantam Tlesvs	13,100/-
Sai Venkatalakshmi Lorry Service	67,542/-
Protech Structures	12,00,000/-
R.Ashok Gour	35,000/-
Ranga Hardware	1,01,150/-
RP Abacus	63,500/-
Others	7,10,817/-
Total	**1,76,62,501.13/-**

g. Thus, the Defendant had wrongfully, illegally and complete breach of trust withdrawn diverse amounts belonging to the plaintiff and fraudulently misappropriated the same for his own purpose, thereby made unlawful and unjust enrichment. Hence, on February 2, 2007, the Plaintiff issued another notice to show cause to the Defendant giving full details of the further revelation of the fraud asking to submit his explanation. In reply to the said notice dated February 2nd 2007 the Defendant in his writing dated February 2nd 2007 has not denied the charges but has purportedly taken a stand that he has not misappropriated the entire amount of Rs. 1,76,62,501.13 as mentioned in the said notice. The Plaintiff further investigated the matter through its vigilance department. The vigilance committee had held an investigation at Chennai in the first week of January 2007 and recorded the statements of the Defendant. The Defendant categorically admitted his entire fraudulent activities and his liability towards the Plaintiff and promised to repay the amount so far found due. The Defendant also admitted and promised to refund any further defalcation if it is found in addition to the aforesaid amount.

h.Further, to cover up the unauthorized encashment of cheques and misappropriation of funds from the Plaintiff Company, the Defendant fabricated the periodical statements and forwarded to the Plaintiff Company in Mumbai for audit purposes. The Defendant had gone to the extent of preparing his own bank statement, which resembles the original statement of the bank. Even the stationary used by the defendant is very similar to that of the original. The Defendant had fraudulently withdrawn monies from the Plaintiff's account to the tune of 1,16,54,938.00 by encashing 94 'self' cheques from time to time. The Defendant has not accounted for such withdrawal in the periodical statement of accounts sent to the office of the Plaintiff at Mumbai. The Defendant has also made unauthorized payments and/or caused unauthorized payments to be made from the said Current account No. CA 5241, to diverse persons including fictitious persons, to whom payments were not due and were not related to any expenditure incurred by the Plaintiff. The Defendant had received, realised and collected diverse amounts in cash from the said persons in exchange of the unauthorized payments so made, and fraudulently misappropriated the same and has not accounted for such receipt in cash in the periodical statement of accounts. The Defendant further tampered with, manufactured, forged and fabricated the internal accounting system of the said Wire Division of the Plaintiff. The Defendant committed fraud and dishonesty on the Plaintiff for his own purpose, use and benefit and thereby the Plaintiff has suffered a financial loss totaling to Rupees 1,76,62,501.13. (Rs. One Crore seventy six lakhs sixty two thousand fivehundred and one and paise thirteen only.) After giving credit of the total amount of Rs. 61,80,000/- (Rupees Sixty One lakhs eighty thousand only)repaid by the Defendant, an amount of Rs. 1,14,82,501/- (Rs. One crore fourteen lakhs eighty two thousand five hundred and one) only has to be recovered from the Defendant. Hence this Suit.

2. The case of the Defendant, in a nutshell, as set out in the written statement, is as follows:-

a.The defendant was working under their Supervisors, control and directions and reporting to them. All transactions of the Division and bank accounts were open, transparent and was seen by all the Officers contemporary through the Computer net work, apart from the Internal Audit, Statutory Audit etc. Further, it is denied as false that the defendant has misappropriated company's funds to the tune of Rs.51,85,000/- by way of 'SELF' withdrawals and by way of fictitious payments made to some third parties. This defendant has not misappropriated any such amount by way of 'SELF' withdrawal or by way of payment to third parties or otherwise.

b.The letter dated 18.1.2007 was not voluntary letter given by this defendant to the Plaintiff. The alleged admissions contained therein are not real admissions voluntarily made by this defendant. This Defendant was pressurized to admit as if he has committed misappropriation and he was liable to reimburse the said amount and in order to purchase peace, even though he was not liable, he had subsequently paid a sum of Rs.61,80,000/- to the Plaintiff by making heavy borrowings from outside.

c.The re-payments were made by this defendant on account of pressure, undue influence and coercion and in order to purchase peace. A sum of Rs.45 lakhs was borrowed by this defendant from one V.S.Ekambaram. This defendant is not guilty of the misappropriation alleged to the tune of Rs. 1,76,62,501.13 or any other amount. The allegations are false, imaginary and untrue.

d.The fraud, dishonesty alleged in the notice dated 2.2.2007 are are made falsely without proper verification and reconciliation of the accounts. The payments made in subsequent accounting year for previous year balance have erroneously been treated as unauthorized payments without looking into the carried over balances. The facts and figures reflected in the said notice are false, incorrect, baseless and untenable. The cash withdrawals were made only for Company purposes and not personal use of the defendant.

e.The defendant has not given any statement admitting liability or the alleged fraud before the Vigilance Committee. This defendant was compelled and forced to sign certain statements prepared by them, which are not voluntary statements given by the defendant. This defendant is not even aware of the contents of the said statement. This defendant has not committed any fraud or misappropriation. As already submitted, there is no secrecy in accounts or any authority being misled by the accounts alleged to have been submitted by this defendant. The accounts of the division are open at all times and were inspected periodically for internal audit and statutory audit. That apart, the Bank accounts were also accessible on the net by all Officers. Hence, the allegations that the defendant has fabricated the accounts, is stoutly denied as false. This defendant is not responsible for the alleged financial loss to the tune of Rs. 1,76,62,501.13 nor liable for any further payment of Rs.1,14,82,501/- or any further amount. The suit claim is untenable and unsustainable. Therefore, there is no substance or merit in the above suit and the same is liable to be dismissed.

4.On the pleadings of the parties, the following issues were framed in both suits:-

1. Whether the defendant was an authorised signatory to the Current Account No.CA.5250 as well as Account No.5241 with Uco Bank, Mount Road Branch, Chennai maintained by the plaintiff?

2. Whether the defendant unauthorisedly withdrew money from the Current Account No.5250 as well as Account No.5241 with Uco Bank, Mount Road Branch, Chennai maintained by the plaintiff by way of self cheques?

3. Whether the defendant made unauthorised payment to third parties including fictious persons, when no such money was due to them from the plaintiff?

4. Whether the defendant forged the bank statements from time to time to cover up his mis-appropriation of money from the plaintiff?

5. Whether by repaying an amount of Rs.61,80,000/- to the plaintiff, the defendant has admitted the mis-appropriation of funds?

6. Whether the plaintiff is entitled for a sum of Rs.1,14,82,501/- along with 24% interest from the date of the suit till date of realization from the defendants?

7. To what reliefs, the plaintiff is entitled to?

5. To substantiate the respective contentions, P.W.1 was examined and Ex.P1 to Ex.P31 were marked on the side of the plaintiffs. D.W.1 was examined and Ex.D1 to Ex.D2 were marked on the side of the defendants.

6.Heard both sides and perused the material available on records.

7. The learned counsel for the plaintiff submits that at the outset, the plaintiff company came to know that the Defendant had misappropriated the Company's funds to the tune of Rs.61,85,000.00 by way of 'self withdrawals” and fictitious payments made to some third parties to

whom the Plaintiff have no dues to pay. On enquiry, he admitted the said misappropriation of funds and refunded the same. Thereafter, on further investigation, the company came to understand that the total amount of misappropriation is found to be around Rs.1,76,62,501.13. (Rs. One Crore seventy six lakhs sixty two thousand five hundred and one and paise thirteen only).

8. It has been further submitted by the learned counsel for the plaintiff that the Defendant fabricated the periodical statements and forwarded to the Plaintiff Company in Mumbai for audit purposes. The Defendant had gone to the extent of preparing his own bank statement, which resembles the original statement of the bank. Even the stationary used by the defendant is very similar to that of the original. The Defendant had fraudulently withdrawn monies from the Plaintiff's account to the tune of 1,16,54,938.00 by encashing 94 'self' cheques from time to time by way of unauthorized encashment of cheques and misappropriation of funds from the Plaintiff Company.

8. It has been further submitted by the learned counsel for the plaintiff that in reply to the show cause notices issued by the plaintiff and on the investigation of the vigilance committee, the Defendant categorically admitted his entire fraudulent activities and his liability towards the Plaintiff and promised to repay the amount so far found due. Hence, he seeks the relief as prayed for.

9. The learned counsel for the defendants submits the re-payments were made by this defendant on account of pressure, undue influence and coercion and in order to purchase peace by borrowing a sum of Rs.45 lakhs from one V.S.Ekambaram. The defendant is not guilty of the misappropriation alleged to the tune of Rs. 1,76,62,501.13 or any other amount. The allegations are false, imaginary and untrue.

10. It has been further submitted by the learned counsel for the defendant that the fraud, dishonesty alleged in the notice dated 2.2.2007 are are made falsely without proper verification and reconciliation of the accounts. The cash withdrawals were made only for Company purposes and

not personal use of the defendant. Further, the defendant has not given any statement admitting liability or the alleged fraud before the Vigilance Committee. He was compelled and forced to sign certain statements prepared by them, which are not voluntary statements given by the him. This defendant is not even aware of the contents of the said statement. This defendant has not committed any fraud or misappropriation. Hence, the suit is liable to be dismissed.

Issue No.1 and 2:

11. On a perusal Ex.P5, it is seen that the Plaintiff has authorized the defendant to access UCO bank being the Manager Accounts to the Current Account No.5241, UCO Bank, Mount Road Branch, Chennai maintained by the plaintiff and the misappropriation had happened in the aforesaid Account by way of Self Cheque transfer in the defendant name vide Ex.P28 in which the defendant has withdrawn various amount on various dates by way of Self Cheque and made payment over the Bill amount. It is also admitted by the defendant in his handwritten letter vide Ex.P7 to Ex.P9. the Issue No.1 and 2 are answered in favour of the plaintiff.

Issue No.3:

12. On perusal of Ex.P10, it is seen that M/s.Amman Arul Transport has communicated by way of letter dated 04.01.2007 to the plaintiff that they have raised the Bill only for the amount of Rs.64,41,342/- for the period from December 2005 to December 2006. However, the defendant has paid a sum of Rs.74,82,940/- beyond the bill amount. The defendant has paid an amount of Rs.10,41,598/- excessively. In this regard, the defendant has received the excess amount for Rs.10,00,000/- in cash from M/s.Amman Arul Transport and the defendant has informed to adjust the balance amount of Rs.41,598/- in the pending bills. It is made clear that the defendant has made unauthorised payment to third parties including fictious persons, when no such money was due to them from the plaintiff. Accordingly, Issue No.3 is answered in favour of the plaintiff.

Issue No.4:

13. While the UCO Bank Statement in the name of Plaintiff vide Ex.P28, and Ex.P31 which are original Bank Statement of UCO Bank

is comparing with Ex.P24 to Ex.27 (during the period from May-2003 to January-2004, February-2004 to January-2005, and May-2005 to October-2005 respectively) which are seen fabricated one without any authorized signature and seal of the UCO bank. Further, the defendant has not whispered anything about the UCO Bank statement regarding Ex.P24 to Ex.P28, and Ex.P31. It shows that untrustworthy nature of the defendant. Hence, it is made clear that the defendant forged the bank statements from time to time to cover up his mis-appropriation of money from the plaintiff. Accordingly, Issue No.4 is anwered in favour of the plaintiff and against the defendant.

Issue No.5:

14.On perusal of the records Vide Ex.P13 to Ex.P19, it is seen that the defendant has repaid the amount of Rs.61,80,000/- by way of various Cheques and Demand Draft on various dates in partial payment after admitting the misappropriation of transaction made by him in the company by virtue of in his own handwritten letter to the Plaintiff vide Ex.P7 to Ex.P9. Further, even though the defendant has given letter dated

02.02.2007, vide Ex.P21, stating that the considerable amount has been used for the company purpose, he has not proved the same by way of oral and documentary evidence which are used for the company purpose. Even if it is stated that he was compelled and forced to sign certain statements prepared by them, he has not made any complaint in this regard before the higher authorities of the Company and also not lodged any complaint to Police. In Ex.P23, the defendant has stated as follows:

> *"I fully agree my misconduct and dishonesty to my company and now deeply regretting for that, whatever punishment company decides will be the final"*

and he also further stated as follows:

> "*The only thing I can promise, whether continue in Tata Steel or not I will try to repay the committed amount and balance to my company even though I have not utilized the fund, but now I am not in a position to confirm the time"*

Considering the aforesaid admitted statement of the defendant, Issue No.5 is answered in favour of the plaintiff.

Issue No.6 and 7:

15. On perusal of Ex.P29, a statement showing the amount of Rs.1,14,82,501/- to be recovered by the plaintiff from the defendant and also considering issue Nos. 1 to 5 are in favour of the plaintiff, the plaintiff is entitled for a sum of Rs.1,14,82,501/- along with interest @12% p.a. from the date of the suit till date of realization from the defendants. Accordingly, Issue No.6 and 7 are answered in favour of the plaintiff.

16. In the result, the suit is decreed. No costs.

27.09.2024

Index:Yes/No
Web:Yes/No
Speaking/Non Speaking

Lbm

Witnesses examined on the side of the plaintiff and defendant:-

P.W.1. - Mr. Johnson Joseph
D.W.1. - K.E. Srinivasa Iyer

Exhibits produced on the side of the plaintiff:-

S.No.	Exhibits	Description of Documents	Date
1.	EX.P1	Original letter of authorization and power of attorney.	13.03.2007
2.	EX.P2	Copy of appointment order.	31.01.1981
3.	EX.P3	Copy of the service record of the defendant.	
4.	EX.P4	Copy of the amended terms of employment of the defendant.	01.07.1989
5.	EX.P5	Copy of the operating instructions given to UCO bank.	19.10.2005
6.	EX.P6	Copy of the letter by the defendant enclosing his property details.	20.12.2006
7.	EX.P7	Original letter from the defendant admitting Misappropriation along with Cheque.	03.01.2007
8.	EX.P8	Original letter by the defendant admitting Misappropriation along with Cheque.	04.01.2007
9.	EX.P9	Original letter by the defendant admitting Misappropriation along with Cheque.	06.01.2007
10.	EX.P10	Original letter from M/s. Ammal Arul Transport of Plaintiff.	04.01.2007
11.	EX.P11	Copy of the show cause notice by the plaintiff to the defendant.	09.01.2007
12.	EX.P12	Copy of the show cause notice by the defendant to the plaintiff.	18.01.2007
13.	EX.P13	Original covering letter by defendant for part payment along with copy of Cheques.	12.01.2007
14.	EX.P14	Original covering letter by defendant for part payment along with copy of Cheques.	18.01.2007
15.	EX.P15	Original covering letter by defendant for part payment along with copy of Cheques.	19.01.2007
16.	EX.P16	Copy of the letter of suspension issued by the plaintiff to the defendant duly acknowledgment by defendant.	23.01.2007
17.	EX.P17	Original covering letter by defendant for part payment along with copy of Cheques.	12.01.2007
18.	EX.P18	Original covering letter by defendant for part payment along with copy of Cheques.	25.01.2007
19.	EX.P19	Original covering letter by defendant for part payment along with copy of pay order.	27.01.2007

S.No.	Exhibits	Description of Documents	Date
20.	EX.P20	Original 2nd show cause notice issued by the plaintiff to the defendant.	02.02.2007
21.	EX.P21	Original reply to the show Cause notice by the defendant.	02.02.2007
22.	EX.P22	Original letter from plaintiff to the defendant.	09.03.2007
23.	EX.P23	Original reply letter by the defendant to the plaintiff.	13.03.2007
24.	EX.P24	Original forged bank statement forward by the defendant to the plaintiff for May, 2003 to January, 2004.	
25.	EX.P25	Original forged bank statement forward by the defendant to the plaintiff for February, 2004 to January, 2005.	
26.	EX.P26	Photocopy of the forged bank statement forward by the defendant to the plaintiff for May, 2005 to October, 2005.	
27.	EX.P27	Photocopy of the forged bank statement forward by the defendant to the plaintiff.	04.01.2007
28.	EX.P28	Original bank statement attested by UCO bank for the period April, 2003 to December, 2006.	
29.	EX.P29	Statement showing the amount to be recovered by plaintiff from defendant.	
30.	EX.P30	Certificate of encumbrance.	12.02.2007
31.	EX.P31	(series) bank statement for the period from 01.04.2001 to 31.03.2003. (marked through DW1 cross)	
32.	EX.D1	Annual report of Tata Steel Limited for the year 2006-2007.	
33.	EX.D2	Annual report of Tata Steel Limited for the year 2007-2008.	

27.09.2024

A.A. NAKKIRAN, J,

Lbm

C.S. No. 223 of 2007

27.09.2024