IN THE HIGH COURT OF JUDICATURE AT MADRAS

Orders reserved on : 04.03.2025

Orders pronounced on : **19.03.2025**

CORAM :

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.Nos.35878 of 2023 and 38037 of 2024
and W.M.P.Nos.35874 of 2023 and 41132 of 2024

<u>In W.P.No.35878 of 2023:-</u>

M/s.Reco Process Pumps,
By its Proprietor,
S.Savitha .. Petitioner

Versus

1. The Development Commissioner/
   Additional Secretary,
   (Micro, Small and Medium Enterprise) MSME
   'A' Wing, 7th Floor,
   Nirman Bhavan,
   New Delhi - 110 108.

2. The Joint Director and Head of Office,
   MSME Development and Facilitation
   Office, Ministry of MSME,
   Government of India, MSME Bhawan,

65/1, G.S.T Road,
Guindy, Chennai - 600 032.

3. M/s.Bharat Heavy Electricals Ltd -
   (A Government of India Enterprise)
   Ranipet, Tamil Nadu - 632 403.

4. M/s.Sam Turbo Private Limited,
   Avinashi Road, Neelambur, Coimbatore - 641 062,
   Tamil Nadu, India, Rep. by its Managing Director

(R4-impleaded as per order, dated 25.11.2024
in W.P.No.35878 of 2023) .. Respondents

In W.P.No.38037 of 2024:-

M/s.Reco Process Pumps,
By its Proprietor,
S.Savitha .. Petitioner

Versus

1. The Development Commissioner/
   Additional Secretary,
   (Micro, Small and Medium Enterprise) MSME
   'A' Wing, 7th Floor,
   Nirman Bhavan,
   New Delhi - 110 108.

2. The Joint Director and Head of Office,
   MSME Development and Facilitation

Office, Ministry of MSME,
Government of India, MSME Bhawan,
65/1, G.S.T Road,
Guindy, Chennai - 600 032.

3. M/s.Bharat Heavy Electricals Ltd -
(A Government of India Enterprise)
Ranipet, Tamil Nadu - 632 403.

4. M/s.Sam Turbo Private Limited,
Rep. by its Managing Director,
Avinashi Road, Neelambur,
Coimbatore - 641 062,
Tamil Nadu, India.

5. The Central Vigilance Commissioner,
The Central Vigilance Commission,
Satarkta Bhavan, Block-A,
GPO Complex, INA,
New Delhi - 110 023. .. Respondents

Prayer in W.P.No.35878 of 2023 : Writ Petition filed under Article 226 of the Constitution of India praying for a Writ of Mandamus directing the 3rd respondent to consider the petitioner's offer, dated 17.10.2023 to match up with Non-MSE L1 price, as per the Public Procurement Policy for Micro and Small Enterprises, 2012, Procurement Norms under Public Procurement Policy for MSEs (PPP-Mses:2012) mentioned in the 3rd respondent website and Special provisions for Micro and Small Enterprises in Annexure - M mentioned in the 3rd respondent website in respect of Tender No.3820383E for the supply of Slurry Pumps for Kahalgaon project and award the same in favour of the petitioner.

Prayer in W.P.No.38037 of 2024 : Writ Petition filed under Article 226 of the Constitution of India praying for a Writ of Certiorarified Mandamus to call for the records leading to the impugned communications of the 3rd respondent, dated 18.11.2024 and 27.11.2024 issued by the 3rd respondent and quash the same.

For Petitioner (in both W.Ps)	: Mr.T.Mohan, Senior Counsel, for Mr.N.C.Ashok Kumar
For Respondents (in both W.Ps)	: Mrs.V.Sudha, Central Government Standing Counsel, for RR-1 and 2
	: Mr.M.S.Krishnan, Senior Counsel for Mr.John Zachariah, for R3
	: Mr.R.Jaya Prakash, for R4

COMMON ORDER

These two Writ Petitions are connected and as such, are disposed of by this common order.

2. The petitioner, *M/s.Reco Process Pumps (RECO)*, represented by its proprietor, *S.Savitha,* filed W.P.No.35878 of 2023, seeking a direction to the third respondent, *M/s.Bharat Heavy Electricals Limited*, *Ranipet (BHEL)*, to consider the it's offer dated 17.10.2023 to match the Non-MSE L1 price as per the Public Procurement Policy for Micro and Small Enterprises, 2012. This includes the Procurement Norms under Public Procurement Policy for MSEs (PPP-MSEs: 2012) as detailed on the third respondent's website, as well as the special provisions for Micro and Small Enterprises in Annexure-M mentioned on the same website, concerning Tender No.3820383E for the supply of slurry pumps for the Kahalgaon project and to award the contract in favour of the petitioner.

3. Originally, by the order dated 24.04.2024, the Writ Petition was allowed with certain directions. However, *M/s.Sam Turbo Private Limited* filed W.A.No.2316 of 2024, claiming to have been declared as L1 under the said tender and stating that the order was not passed in its presence. The

contention was accepted by the Hon'ble Division Bench of this Court, which set aside the order dated 24.04.2024 and directed that the Writ Petitions be disposed of afresh after giving an opportunity to the said Company. Accordingly, *M/s.Sam Turbo Private Limited (SAMTURBO)* is impleaded as the fourth respondent in W.P.No.35873 of 2023 and the matter is taken up for disposal.

4. *RECO* also filed W.P.No.38037 of 2024 challenging the communications dated 18.11.2024 and 27.11.2024, with a prayer to quash them and for other orders. By the communication dated 18.11.2024, *RECO* was requested to provide acceptance of the price offered by L1. By the further communication dated 27.11.2024, it was informed that since they did not accept to match the price, the third respondent would proceed with the tender.

5. The factual background of these Writ Petitions is that *BHEL* floated

a tender on 22.06.2022 for the procurement of slurry pumps for its projects at Kahalgaon, referenced as No.3820383E, and for its project at Sipat, referenced as No.38208786E. The due date for bid submission was 21.07.2022, when the bids were to be opened. *RECO* submitted its tender for both projects as a small unit according to MSE guidelines. Concerning the Sipat project, *RECO* filed W.P.No.35878 of 2023 to express its willingness to match the price of the L1 in terms of the Public Procurement Policy under the Micro, Small and Medium Enterprises Development Act, 2006. Subsequently, *RECO* was allowed to match the price of L1 and was awarded the Sipat project.

6. The present Writ Petitions pertain to the Kahalgaon project. Regarding Kahalgaon, *SAMTURBO* was declared as L1, having quoted Rs.6,36,98,255/-. *RECO* is L2, having quoted Rs.6,40,88,255/-. Therefore, *RECO* approached this Court through W.P.No.35878 of 2023 to seek permission to match the L1 price, as her quoted price is within 15% of the

price band according to the Public Procurement Policy.

7. *BHEL* conducted post-tender negotiations, during which L1, *SAMTURBO* agreed to reduce the price from Rs.6,38,98,255/- to Rs.4,72,94,245.33 ps. By the communication dated 18.11.2024, *RECO* was directed to match the stated price. By the communication dated 27.11.2024, it was noted that since *RECO* did not accept the request to match the price, *BHEL* would proceed further according to the terms and conditions. Aggrieved by this, W.P.No.38037 of 2024 has been filed.

8. Heard *Mr.T.Mohan*, learned Senior Counsel for the *RECO*; *Mrs.V.Sudha*, learned Central Government Standing Counsel for the respondent Nos.1 and 2; *Mr.M.S.Krishnan*, learned Senior Counsel and *Mr.John Zachariah* for *BHEL*; and *Mr.R.Jaya Prakash*, learned Counsel for *SAMTURBO*.

9. *Mr.T.Mohan*, learned Senior Counsel for *RECO*, by taking this Court through the relevant provisions of the Micro, Small and Medium Enterprises Development Act, 2006, including Sections 9 and 11, submits that the first respondent is entitled to implement measures in furtherance of the objectives of the Act. In exercising such powers, the procurement policy for Micro and Small Enterprises, 2012, was notified on 26.03.2012. The policy came into effect on 01.04.2012. Furthermore, on 09.11.2018, the first respondent also notified the Public Procurement Policy for Micro and Small Enterprises (MSEs) Amendment Order, 2018, which reserved 3% of the quota earmarked for MSEs, specifically for those owned by women.

10. The learned Senior Counsel, drawing the attention of this Court to clause No.8 of the norms for purchase preference, submits that in cases where the tender quantity cannot be divided and the MSE is not L1 but falls within L1+15%, the full order should be placed with the MSE, subject to MSE matching the L1 price. The petitioner is also a woman entrepreneur;

therefore, there is no dispute that *BHEL* is mandated to allow the petitioner to match the L1 price. L1 originally quoted Rs.6,36,98,255/-, and the petitioner was fully prepared to match this price. *BHEL* engaged in post-tender negotiations merely because the petitioner filed the earlier Writ Petition and to show favoritism to the fourth respondent.

11. The circular from the Central Vigilance Commission, dated 03.03.2007, clearly prohibits public sector organisations from engaging in post-tender negotiations. It states that only under exceptional circumstances can post-tender negotiations occur, and in this case, no extraordinary circumstances exist. This post-tender negotiation was conducted solely to eliminate the petitioner, a small enterprise, from competition. The price has been drastically reduced, leaving no margin for profit. The fourth respondent, a larger enterprise, can afford to supply slurry pumps for this single tender even at a loss, as this would eliminate competition and keep small enterprises, such as the petitioner, out of the supply.

12. When the estimated price for reverse bidding by BHEL was Rs.7,85,18,355/-, the fact that it has been reduced to an unrealistic amount of Rs.4,72,94,245.33 would suggest that this is offered solely to eliminate the petitioner from the competition. The learned Senior Counsel relies on the additional affidavit to argue that the price is entirely unrealistic. To support his arguments, the learned Senior Counsel cites the following judgments:-

S.No.	Parties	Citation
1	***Altaf Khan Vs. Mohd. Amin Khan and Ors.***	***1995 Supp (4) SCC 725***
2	***Tavvala Veeraswami Vs. Pulim Ramanna and 3 Ors.***	***1934 SCC OnLine Mad 366***
3	***Amal Mal Sindhi Vs. Ram Parkash***	***1978 SCC OnLine Del 189***
4	***B.Gurubackiam Vs. State of Tamil Nadu and Ors.***	***2011 (1) CTC 1***
5	***Shri Siddhivinayak Enterprises, Mumbai Vs. Union of India and Ors.***	***2019 (6) Mh.L.J 491***
6	***Central Institute of Plastics Engineering & Technology (CIPET) Vs. Indian Oil Corporation Limited and Ors.***	***2015 SCC OnLine P&H 4276***

13. *Mr.M.S.Krishnan*, learned Senior Counsel for *BHEL*, submits that the tender document categorically mentions a three-tier process. Firstly, if the parties qualify based on the technical bid, the price bid will be opened. Thereafter, it contemplates reverse bidding. Following this, negotiations can be held with L1. The original circular of the Chief Vigilance Commissioner is further clarified by a communication dated 20.01.2010. Because of this, it was well within *BHEL*'s rights to negotiate with L1. According to the procurement policy, the petitioner was allowed, by a letter dated 18.11.2024, to match L1's offer. When the reduction in price benefits *BHEL,* the Court need not intervene. There is no interference or illegality in the entire transaction.

14. The learned Senior Counsel submits that the parties can supply slurry pumps at the price noted. Only after ensuring that the offer is realistic is *RECO* was directed to match the price of the L1. The learned Senior Counsel will rely on the judgment of the Hon'ble Supreme Court in

Michigan Rubber (India) Ltd. Vs. The State of Karnataka and Ors.[1], to contend that the tender floating authority's say in the matter has to be given preference and the Courts will be slow to interfere. To contend that the Central Vigilance Commission guidelines are merely recommendatory and not binding, the learned Senior Counsel refers to the judgment of the High Court of Jammu and Kashmir in ***Vikas Transport Company Vs. UT of J&K and Ors.***[2].

15. *Mr.R.Jaya Prakash*, learned counsel for the fourth respondent, would submit that the advantage for the fourth respondent is that it possesses a foundry. Therefore, when negotiations proceeded further, it made a conscious and commercial decision to reduce its profit and offered a lower price. Although these decisions were difficult, the fourth respondent needed to remain competitive; with its foundry and other facilities, it can sustain its operations. It chose to reduce its profit while making the offer, and the price

1 (2012) 8 SCC 216

2 MANU/JK/1497/2023

cannot be considered unrealistic or impossible.

16. I have considered the competing submissions and examined the material records.

17. Regarding the prayer in the first Writ Petition, it seeks only to allow the petitioner to match the price of L1. This request is now permitted by the communications challenged in the second Writ Petition in W.P.No.38307 of 2024, dated 18.11.2024 and 27.11.2024.

18. The parties do not contest the policy or the fact that *RECO* qualifies as a small enterprise and thus, is an MSE. The first respondent has established a policy that prioritizes Micro and Small Enterprises, mandating that all public sector enterprises allocate 25% of their total procurement to Micro and Small Enterprises. Of this allocation, at least 3% should be sourced from Micro and Small Enterprises owned by women. The

procurement norms, as outlined by *BHEL* on its website, specify that wherever orders can be divided, 25% should be allocated to MSEs, and in cases where orders cannot be divided, the entire order should be given to MSEs. Clause - 8 of the norms is extracted hereunder for ready reference:-

> "8. f) In case the tendered quantity cannot be split, MSE shall be allowed to supply total tendered quantity provided their quoted price is within a price band of L1 + 15 percent and they match the L1 price.
>
> 8. i) For more clarity in this regard, following table is furnished;

Type of Tender	**Price quoted by MSE**	**Finalization of tender**
Can be split	L1	Full Order on MSE
Can be split	Not L1 but within L1+15%	25% or more order on MSE subject to matching L1 price.
Cannot be split	L1	Full Order on MSE
Cannot be split	Not L1 but within L1+15%	**Full Order on MSE subject to matching L1 price.**

In this case, there is no dispute between the parties that the order cannot be split.

19. Originally, when the reverse bidding occurred and the bids were finalised, the price offered by SAMTURBO was Rs.6,36,98,255/-. The price offered by RECO was Rs.6,40,88,255/-. It is not disputed that the original offer was within L1+15%, and thus, the full order must go to the MSE. In this regard, *BHEL* further negotiated with L1, reducing the price to Rs.4,72,94,245.33 ps, and is now requesting the MSE to match this price.

20. The petitioner's first contention is that negotiations cannot proceed due to the Central Vigilance Commission's circular dated 03.03.2007. The relevant clause of Circular No. 4/3/07 reads as follows:-

> "(i) As post tender negotiations could often be a source of corruption, it is directed that there should be no post-tender negotiations with L-1, except in certain exceptional situations. Such exceptional situations would include, procurement of proprietary items, items with limited sources of supply and items where there is suspicion of a cartel formation. The justification and details of such

negotiations should be duly recorded and documented without any loss of time."

21. As a matter of fact, clause No.3 of the same circular reads as follows:-

> "(iii) Negotiations should not be allowed to be misused as a tool for bargaining with L-1 with dubious intentions or lead to delays in decision-making. Convincing reasons must be recorded by the authority recommending negotiations. Competent authority should exercise due diligence while accepting a tender or ordering negotiations or calling for a re-tender and a definite timeframe should be indicated so that the time taken for according requisite approvals for the entire process of award of tenders does not exceed one month from the date of submission of recommendations. In cases where the proposal is to be approved at higher levels, a maximum of 15 days should be assigned for clearance at each level. In no case should the overall timeframe exceed the validity period of the tender and it should be ensured that tenders are invariably finalised within their validity period."

22. Certain organisations interpreted this circular as if negotiation with L1 alone is prohibited, prompting them to begin negotiations with L2 and L3. Consequently, a clarification was issued via Circular No.01/01/10, dated 20.01.2010. The entire circular reads as follows:-

"In the said circular it has, among other things, been stated "As post tender negotiations could often be a source of corruption, it is directed that there should be no post tender negotiations with L1, except in certain exceptional situation". It has come to Commission's notice that this has been interpreted to mean that there is a ban on post tender negotiations with L-1 only and there could be post tender negotiations with other than L1 i.e. L2, L3 etc. This is not correct.

It is clarified to all concerned that - there should normally be no post tender negotiations. If at all negotiations are warranted under exceptional circumstances, then it can be with L1 (Lowest tenderer) only if the tender pertains to the award of work/supply orders etc. where the Government or the Government company has to make payment. However, if the tender is for sale of materials by the Government or the Govt. company, the post tender negotiations are not to be held except with H1 (i.e. Highest tenderer) if required.

2. All other instructions as contained in the circular of 3.3.2007 remain unchagned.

3. These instructions issue with the approval of the Commission and may please be noted for immediate compliance."

23. In this context, the tender documents under clause-k state that BHEL expressly reserved the right to negotiate the price and other commercial terms and conditions with the L1. The said clause is extracted hereunder:-

"BHEL reserves the right to conduct negotiations on the

> "Price" and "Other Commercial Terms and Conditions" with the lowest ranked offer at any time after the bid opening but before the release of the Purchase Order and if so required by BHEL, Supplier may have to share their costing sheet with BHEL."

24. The circular was issued with the intention that there should not be any corruption by calling for negotiation. Negotiations with L2 and L3 are prohibited based on the principle that if further negotiations occur, the parties will not provide their best possible quotes during the tender process. However, given the recent trend and the complex nature of the tendering process, if the authorities decide to conduct reverse bidding through tender conditions, it is considered valid. A useful reference in this regard can be made to the Division Bench judgment of this Court (of which I am a party) in ***Tamil Nadu Generation and Distribution Corporation Ltd (TANGEDCO), represented by its Managing Director and Ors. Vs. EFICAA Ensmart Solutions Private Limited, represented by its Whole Time Director***[3]. Accordingly, reverse bidding also occurred in this case.

3 2024:MHC:6006

25. Similarly, the tender conditions are publicly announced, indicating that negotiations will occur with the L1 and that the L1 must also submit their cost working sheet to *BHEL.* Therefore, this is not a situation where clandestine negotiations were held with the L1. The circular also states that under exceptional circumstances and with recorded reasons, the authorities can conduct post-tender negotiations. This is applicable concerning supplies to the organisations. I hold that clause No.1 in the circular cannot be interpreted as prohibiting negotiations with the L1 when such negotiations are explicitly mentioned in the tender document itself. When such, express clause is made, the same would be an exceptional circumstance, permitting negotiation.

26. Peculiarly in the instant case, after negotiation, the price has to be offered to MSE, and thereafter, only L1 has to be finalised, and therefore, it cannot be categorised as post-tender negotiation; instead, it is a negotiation

occurring during the process of finalising the bid. Therefore, I cannot accept the contention of the learned Senior Counsel for *RECO* that the entire action of negotiating with *SAMTURBO* violates the directives of the Central Vigilance Commission.

27. The other contention is whether the parties acted fairly or with the sole object of eliminating *RECO*, a small enterprise. In this regard, when the arguments were presented, this Court directed the petitioner to file an additional affidavit. Consequently, an additional affidavit has been filed. In the additional affidavit, it is not clearly stated that the price offered by the fourth respondent is impossible or unrealistic.

28. On the contrary, paragraph No.7 points out that even against the offer of Rs.4,72,94,244.33, the purchase value further decreases to Rs.3,90,87,740. The respondents explain that while the price remains unchanged, it will inevitably decrease based on the number of products and

spare parts supplied while executing such contracts. Even if the contract had been awarded to *RECO*, it is stated that marginal variations would still occur. Now, in the additional affidavit, the petitioner contends that the pumps are low in efficiency. This claim is denied by *BHEL* and *SAMTURBO*. Therefore, the additional affidavit filed by the petitioner does not assert that the quoted price is impossible.

29. On the contrary, the reply affidavit filed by the fourth respondent to the additional affidavit categorically states that they have reduced only their profit margin and that the price they quoted is certainly possible.

30. *Mr.M.S.Krishnan*, learned Senior Counsel for *BHEL*, submits that after reviewing the cost working sheet, *BHEL* believes that the products can indeed be supplied at the rates quoted by *SAMTURBO*. Consequently, this Court cannot conclude that the price reduction was unrealistic or intended solely to disadvantage the petitioner. Thus, I reject the contention on behalf

of *RECO* that the price quoted in post tender negotiation is solely with an aim of preventing *RECO*.

31. The following facts are to be noted in the instant case :

(i) In this case, *BHEL* knows the number of slurry pumps and other items for which they invite bids.

(ii) Slurry pumps are available on the market, and the *BHEL* authorities should also know well how much margin is usually kept for profit, how much the manufacturing price will be, and, when they are supplied in bulk, roughly to what extent the parties can supply. With that knowledge, they are supposed to have fixed the base price. The base price fixed for the reverse bidding was Rs.7,85,18,255/-.

(iii) *RECO*, a small enterprise, initially quoted a sum of Rs.10,05,26,871.52 ps. (with power loading). *SAMTURBO* quoted an even higher amount of Rs.11,50,28,455.30 (with power loading). In reverse bidding, *BHEL* set the starting price at Rs.7,85,18,255/-. In this round of bidding, *RECO* reduced their bid to Rs.6,40,88,255/-, while *SAMTURBO* lowered theirs to Rs.6,36,98,255/-. Therefore, there is a significant reduction in price even during the reverse bidding;

(iv) Subsequently, from the price quoted in the reverse bidding of Rs.6,36,98,255/-, through negotiations, *SAM* TURBO once again reduced it to Rs.4,72,94,245.33. This reduction is also quite alarming. *BHEL* should be aware of their actions.

32. In this case, when the purchase order is ultimately placed only for Rs.3,90,87,740/-, there is no logic in *BHEL* fixing the base price for at reverse bidding at more than Rs.7,85,18,255/- (almost double the actual price agreed for). There appears to be a complete non-application of mind or a mischief that is going on. Therefore, *BHEL* and its Board have to issue detailed guidelines to the officers who are floating tenders as to how they should arrive at the estimate. The fifth respondent, the Central Vigilance Commission, shall conduct a preliminary enquiry to determine whether there

is any foul play concerning the fixing of the base prices during the tender process and during the reverse auction. They can consider the value of other tenders in *BHEL* also and take appropriate action if any willful overestimation/malpractice is involved. Yet another disturbing feature in the instant case is when the Government of India's norms clearly state that it is mandatory to grant the contract to MSE bidders if they fall within 15% of L1, in the tender that has been floated, it is stated in clause D(I) as follows:-

> "**Cl.No.D(I):**.................. In case after the bid opening it is seen that no MSE has become L1, then depending on the nature of the item, if it is not possible to split the tendered items/quantities on account of reasons like customer contract requirements of supplying one make for a given project or technical reasons like the tendered item being a system etc. then BHEL would not counter offer the L1 prices even though there may be MSE bidders within the +15% band of L1."

However, after floating the tender with a clause stating that they would not negotiate with L1, *BHEL* authorities took the position that they would allow the petitioner to match the price of L1. All is not well with *BHEL* authorities throughout the process.

33. Thus, in this case, this Court observes that the conduct of all the parties *BHEL*, *RECO* or *SAMTURBO* are far from fairness. The facts pump more slurry on their faces. In such situations, the Court's decision would be the one that is less injurious to public interest. Useful reference in this regard can be made to paragraph Nos.67 and 68 of the judgment of the Hon'ble Supreme Court of India in ***Loop Telecom & Trading Limited -Vs- Union of India***[4]. A realistic and actual price offer has now come on record and the goods are to be supplied to *BHEL* in a reasonable and realistic price. Therefore, this Court permits proceeding with the contract process in the public interest.

34. In the result, these Writ Petitions are disposed of on the following terms:-

(i) W.P.No.35878 of 2023 is dismissed as infructuous, as the respondents have issued a communication requesting the petitioner to match the price of L1.

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(ii) W.P.No.38037 of 2024 is disposed of on the following terms:-

(a) The impugned communications, dated 18.11.2024 and 27.11.2024, are upheld. Since the petitioner - *RECO* is unwilling to match the negotiated price of L1-the fourth respondent - *SAMTURBO*, the third respondent - *BHEL*, is entitled to proceed further regarding the tender. It is also stated that the purchase order has been placed with the fourth respondent - *SAMTURBO*;

(b) The board of the third respondent - *BHEL* shall frame detailed norms regarding the manner in which the base/estimate price and the negotiated price will be determined for procurements made by *BHEL*;

(c) The fifth respondent shall conduct a preliminary inquiry regarding the process of setting the price, referencing the current tender as well as similar tenders from the third respondent, to determine if there is any malpractice or willful overestimation and further action shall be pursued depending on the outcome;

(iii) There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

19.03.2025

Neutral Citation : yes
grs

To

1. The Development Commissioner/
   Additional Secretary,
   (Micro, Small and Medium Enterprise) MSME
   'A' Wing, 7th Floor,
   Nirman Bhavan,
   New Delhi - 110 108.

2. The Joint Director and Head of Office,
   MSME Development and Facilitation
   Office, Ministry of MSME,
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   Guindy, Chennai - 600 032.

3. The Central Vigilance Commissioner,
   The Central Vigilance Commission,
   Satarkta Bhavan, Block-A,
   GPO Complex, INA,
   New Delhi - 110 023.

D.BHARATHA CHAKRAVARTHY, J.

grs

W.P.Nos.35878 of 2023 and 38037 of 2024
and W.M.P.Nos.35874 of 2023 and 41132 of 2024

19.03.2025