

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.07.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.477 of 2020
and
WMP. Nos.548 & 550 of 2020

M/s.Navin Housing and Properties (P) Ltd.,
No. 802 and 804,AnnaSalai,
Nandanam Chennai 600 035,
Tamil Nadu Rep. by
its Executive Director .. Petitioner

Vs.

- 1 The Designated Committee under Sabka Vishwas Legacy Disputes Resolution Scheme 2019,
(Joint Commissioner of GST and Central Excise and Assistant Commissioner of GST and Central)
Chennai South Commissionerate,
MHU Building, No.692, Anna Salai,
Nandanam, Chennai – 600 035.
- 2 The Commissioner of Service Tax (Appeals-II),
Newry Towers 2054, I Block,
2nd Avenue 12th Main Road,
Anna Nagar West, Chennai-600040.
(R2 impleaded suo motu vide order dated 09.01.2020) .. Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying Certiorari to quash the Form Svldrs-3 No. L061219SV300082 dated 06.12.2019 and direct the respondents to issue a discharge Certificate under Form SVLDRS-4 without insistence of any further payment.

For Petitioner : G.Natarajan

For Respondents : Mr.V.Sundareswaran
Senior Panel Counsel

ORDER

The petitioner challenges an order passed by the Designated Committee under the Sabka Vishwas Legacy Disputes Resolution Scheme, 2019 (Scheme) dated 06.12.2019. The background to the matter is as follows:

- i) The petitioner is engaged in the construction and sale of residential apartments and was registered as an assessee with the Service Tax Department.
- ii) A Show Cause Notice (SCN) dated 12.10.2011 (SCN 1) was issued calling upon the petitioner to remit differential service tax for the periods December 2008 to January 2010 in regard to the services relating to two construction projects, namely, Marry Lands and Dayton Heights. Specifically, the differential tax computed for the period December 2008 to March 2009 (Period 1) was a sum of Rs.19,15,491/-.
- iii) A second notice dated 09.2.2012 (SCN 2) was thereafter issued calling upon the petitioner to remit differential service tax for the

same period as covered in SCN 1, viz. December 2008 to March 2009 (vide Annexure to the SCN) and April 2009 to March 2010 (vide Annexure 1 to the SCN) and in respect of the same two projects. The differential under the Annexure was computed at a figure of Rs.19,18,375/- and the differential under Annexure 1 was computed at Rs.9,98,350/-, the total demand being Rs.29,16,716/-. No month-wise break-up of the demand is available as regards Annexure 1.

- iv) As against the demand proposed in SCN 1 for an amount of Rs.1,69,52,423/-, the petitioner had remitted an amount of Rs.99,94,773/- and the aforesaid deposit/remittance was appropriated in Order –in-Original (OinO 1) dated 30.01.2013 as against the total demand.
- v) Proceedings under SCN 2 were initiated by a personal hearing dated 28.02.2016, four (4) years after issue of the notice and the petitioner, vide reply 28.03.2016, while objecting to the delay in initiating proceedings, pointed out that the receipts in regard to the same two projects sought to be brought to tax had suffered tax already under OinO1 passed in 2013.

- vi) As regards the demand covered under Annexure 1 (for the period April 2009 to March 2010), the petitioner submitted that though there was an omission to return receipts of turnover in the Service tax returns for the relevant period, the receipts had been duly included in the returns for the subsequent year, that is, 2010-2011 and hence there was no short payment as alleged.
- vii) Submissions were also advanced on the legal issue as to whether tax would be leviable at all on receipts from construction activity and works contracts and reference made to Board Circulars in this respect. I refrain from advertng to these submissions in detail as they do not concern the issue in dispute before me.
- viii) Suffice it to say that the assessing authority, notwithstanding the aforesaid submissions, proceeded to pass an Order-in-Original dated 14.10.2016 (OinO 2), reiterating the proposals under SCN 2 raising a demand for the same projects for two periods viz. Rs.19,18,373/- in OinO 2 as against Rs.19,15,471/- under OinO 1 for the period December 2008 to March 2009 (Period 1), and Rs.9,98,350/- for the period April 2009 to March 2010 (Period 2) as against a demand of Rs.80,74,333/-under SCN 1 and OinO 1

which also covered period 2, albeit till January 2009. The additional period covered under SCN 2 were the months of February and March 2010 alone.

- ix) As against OinO 1, the petitioner appears to have filed a first appeal before the Commissioner of Service tax (Appeals) and availed the benefit of the deposit of Rs.99,94,773/- towards statutory pre-deposit for that appeal. During the pendency of the appeal the Government announced the Sabka Vishwas (Legacy Dispute Resolution) Scheme to settle disputes in various legacy laws including service tax law. The petitioner availed of the same.
- x) The Scheme called for the remittance of 30% of the disputed demand to be remitted, and in computing this amount, the assessee was entitled to seek adjustment of the amount remitted as pre-deposit. This relief is in terms of Section 124 (1) and (2) of the Scheme, sub-section (1) setting out the mode of computation of the relief and (2) stipulating that the amount payable by an assessee shall take into account the amount of deposit made during enquiry/audit/investigation or pre-deposit made prior to institution of any statutory appeal.

- xi) The petitioner filed an appeal before the Commissioner of Service Tax (Appeals) challenging OinO 2 as well. Since, according to the petitioner, the demand raised in OinO 2 dated 14.10.2016 was a duplication of the demand already raised under OinO 1, it did not effect the statutory pre-deposit, as a result of which, the appeal was returned as not maintainable.
- xii) The return of the appeal was challenged by the petitioner in W.P.No.3167 of 2017 and vide order dated 09.02.2017, this Court directed the Appellate Commissioner to consider the claim of the petitioner regarding duplication of demands set out under a representation dated 16.12.2016 and pass orders within a period of two (2) weeks from date of receipt of the Courts' order. This order was not complied with by the revenue.
- xiii) Since the Legacy Scheme was announced during the pendency of the aforesaid appeal, the petitioner availed of the Scheme in respect of appeal challenging OinO 2 dated 14.10.2016 as well.
- xiv) The aforesaid narration was captured by the petitioner in the personal hearing prior to consideration of its declaration under the Scheme. However, the declaration came to be rejected directing

the petitioner to pay 30% of the disputed demand as computed under the Scheme, amounting to Rs.8,75,014/- vide order dated 06.12.2019.

xv) The present Writ Petition is filed challenging the aforesaid order dated 06.12.2019.

2. When the matter came up for admission, this Court, vide order dated 09.01.2020 impleaded the Commissioner of Service Tax (Appeals-II) suo motu as R2 and reiterated the direction to him to consider and dispose the representation of the petitioner dated 16.12.2016 as already ordered by this Court on 09.02.2017 in W.P.No.3167 of 2017. The specific direction of the Court had been that the representation be disposed within a period of two (2) weeks from date of receipt of its order and this had not been complied with by the appellate authority.

3. The petitioner had, in the representation aforesaid, specifically averred that a dual demand of service tax had been raised for the period December 2008 to January 2010 under two separate SCNs. The order passed by me on 09.01.2020 is extracted below:

Mr.Ramasamy, learned Junior Panel Counsel accepts notice for R1 and seeks four (4) weeks' time to obtain instructions and file a counter.

2.The impugned communication is prima facie pre-mature insofar as the determination of the amount in dispute, based on which, 30% be deposited

by the petitioner under the Sabka Vishwas Scheme (in short 'Scheme') is yet pending resolution before the Commissioner of Service Tax (Appeals-II) (CST(Appeals)).

3. This Court, vide order dated 09.02.2017 in W.P.No.3167 of 2017 has set aside communication dated 21.12.2016 directing the CST (Appeals) to go into the representation of the petitioner dated 16.12.2016 wherein the petitioner has specifically averred that a dual demand of service tax has been raised in respect of the period December, 2008 to March 2009 under two separate show cause notices concurrently. In fact, it is seen that the petitioner has brought this Courts' order to the notice of the Commissioner under communication dated 27.02.2017, despite which the representation is yet pending.

4. The rejection of the petitioners' declaration under the Scheme even prior to adjudication on this point, is prima facie incorrect.

5. In the light of the aforesaid, the Commissioner of Service Tax (Appeals-II), Newry Towers, 2054, I Block, 2nd Avenue, 12th Main Road, Anna Nagar West, Chennai – 600 040 is impleaded suo motu as R2 in this Writ Petition.

6. Mr. Ramasamy, learned Junior Panel Counsel accepts notice for R2 and seeks four (4) weeks' time to obtain instructions and file a counter.

7. A direction is issued to R2 to consider and dispose the representation of the petitioner dated 16.12.2016 after hearing the petitioner, who will appear before him on Tuesday, the 21st of January, 2020 at 10.30 a.m. without expecting any further notice in this regard.

8. Let necessary orders be passed on the representation within a period of four(4) weeks, i.e, on or before 11.02.2020. List on 12.02.2020 for production of order. Impugned Form SVLDRS -III dated 06.12.2019 is stayed till then

4. In compliance of the direction issued above, R2 disposed the representation of the petitioner vide order dated 27.01.2020. The issue framed for consideration was whether there was a duplication of demand in the two SCNs dated 12.10.2011 and 09.02.2012. In paragraphs 8 to 11, under the caption 'Discussion and Findings', R2 states as follows:

Discussion and Findings

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and
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8. On verification of the two Notices, I find that SCN No.443/2011, based on an internal audit objection, sought to demand an amount of Rs.1,69,07,927/- for the period from December 2008 to January 2010 involving two construction projects of the appellant viz., Marry Lands and Dayton Heights. It is also clear from the Notice that an amount of Rs.99,94,773/- has already been paid by the assessee against this demand which was subsequently appropriated vide the Order-in-Original No.5/2013 dated 30.1.2013. The other Show Cause Notice SCN No.20/2012 dated 9.2.2012, which resulted in issue of Order-in-Original No.48/16-17-ST-II dated 14.10.16, was issued seeking to demand an amount of Rs.29,16, 716/- covering the periods 2008-09 and 2009-10 on account of CERA objection, involving the very same construction projects viz., Marry Lands and Dayton Heights.

9. Preliminary verification reveals that the two demands involved the same periods and on the same construction projects. To decide whether the demand has been made on the very same values, i.e. if the demands were duplicated, it is required to verify the Annexures to the two Show Cause Notices wherein the demand was quantified.

The Annexure to the SCN No.443/2011 dated 12.10.2011 is reproduced below:

ANNEXURE TO SCN 443/2011

(A) M/s.NAVIN HOUSING & PROPERTIES PVT. LIMITED

Month	Taxable Value		Total Value	Service tax @ 4.12%
	Marry Lands	Dayton Heights		
Dec. 2008	8212500	0	8212500	338355
Jan. 2009	4052500	0	4052500	166963
Feb. 2009	2500	15105000	15107500	622429
Mar. 2009	6050000	15070000	19120000	787744
Apr. 2009	0	4200000	4200000	173040
May. 2009	0	2830000	2830000	116598
Jun. 2009	3579250	3600000	7179250	295785
Jul. 2009	916600	6770000	7686600	316689
Aug. 2009	1002500	3200000	4202500	173143
Sep. 2009	10440000	21750000	32190000	1326228
Oct. 2009	6298500	5450957	11749457	484078
Nov. 2009	2916400	36262583	39178983	16147173
Dec. 2009	14001842	40087665	54989507	22655568
Jan. 2010	14573390	17210191	31783581	13009484
Total	72945982	169536396	2424832378	9990274

B) Land Owner's Portion : Rs.69,17,653/-
TOTAL OF (A) + (B) : Rs.1,69,07,927/-

Two Annexures to the SCN No.20/2012 dated 9.2.2012 are reproduced below:

ANNEXURE

MONTH WISE INCOME AND SHORT PAYMENT OF SERVICE TAX
YEAR 2008-09

MONTH	INCOME RECEIVED AFTER ADJUSTING LAND COST (RS.)	INCOME OFFERED FOR SERVICE TAX (RS.)	AMOUNT NOT SHOWN IN ST-3 RETURN (RS.)
APRIL 08	1,48,00,100/-	1,48,00,100/-	----
MAY 08	5,03,54,000/-	5,03,54,000/-	----
JUNE 08	1,20,70,000/-	1,20,70,000/-	----
JULY 08	3,19,07,325/-	3,19,07,325/-	----
AUGUST 08	2,11,50,000/-	2,11,50,000/-	----
SEPT 08	45,20,000/-	45,20,000/-	----
OCT 08	44,01,500/-	44,01,500	----
NOV 08	31,20,000	31,20,000/-	----
DEC 08	82,12,500/-	Nil	82,12,500/-
JAN 09	42,47,500/-	1,95,000/-	40,52,500/-
FEB 10	1,52,47,500/-	Nil	1,52,47,500/-
MAR 10	1,90,50,000/-	Nil	1,90,50,000/-
TOTAL	18,90,80,425/-	14,25,17,925/-	4,65,62,500/-
TAX LIABILITY ON THIS AMOUNT RS.19,18,375/-			

Month	Collection reported & offered from service tax-projects wise 2009-10 excluding land cost		Total
	Dayton Heights	Marry Land	
APRIL-09	4200000	0	4200000
MAY-09	2830000	0	2830000
JUNE-09	3600000	3579250	7179250
JULY-09	6770000	916600	7686600
AUGUST-09	3200000	1002500	4202500
SEPT -09	21750000	10440000	32190000
OCT -09	5450957	6298500	11749457
NOV -09	36262583	2916500	39178983
DEC-09	40087665	14901842	54989507
JAN-10	17210191	14873390	32083581
FEB-10	31298879	13364246	44663125
MAR-10	22916100	50720951	73637051
		TOTAL	314590054

xxxxxxx

SENIOR AUDIT OFFICER/CERA VIII

10. It is seen from the Annexures that the periods of demand common to both SCNs is from December 2008 to January 2010. For the period December 2008 to March 2009, the value for demand of service tax in SCN No.443/2011 is Rs.4,64,92,500/- and for the corresponding period the value shown for demand in SCN No.20/2012 is Rs.4,65,62,500/- (the relevant Annexure indicates the months as Feb 10 and March 10 apparently instead of February 2009 and March 09 due to typographic error). The corresponding duty demand is Rs.19,15,491/- and Rs.19,18,373/- respectively. Thus, it is evident that the demand has been clearly duplicated but for very minor variations in the figures. For the period April 2009 to January 2010, the value shown for demand of service tax in SCN No.443/2011 is Rs.19,59,89,878/-. It is seen from the Annexure of the SCN No.20/2012 that the value for the corresponding period April 2009 to January 2010 works out to Rs.19,62,89,878/-. However, gross income for the year 2009-10 was Rs.31,45,90,054/-. From the corresponding CERA audit para and periodic Returns. It is however seen that for the entire year 2009-10, the appellant had declared only Rs.29,03,58,484/- as per their ST3 Returns and short payment of service tax demanded in the Notice on the difference between Income from Balance Sheets and the Income declared in the ST3 Returns, works out to Rs.9,98,350/.

11. From the above facts it is apparent on record that the demand in respect of Show Cause Notice No.443/2011 dated 12.10.2011 and Show Cause Notice No.20/2012 dated 9.2.2012 in as much as they pertain to the period December 2008 to March 2009, involving service tax liability of Rs.19,18,375/- has been clearly duplicated. The balance amount of demand of Rs.9,98,350/- as per the Show Cause Notice No.20/2012 dated 9.2.2012, covers the period April 2009 to March 2010 allegedly on account of the difference between the gross income as per the revenue collections and the income as shown in the ST3 Returns. In the absence of any month wise quantification of demand duplication with respect to the amount is not ascertainable. In view of the above, the demand of service tax to the extent of Rs.19,18,375/- out of the total demand of Rs.29,16,716/- in the SCN No.20/2012 dated 9.2.2012 is clearly duplicated and the appellant has already paid the same which has also been appropriated in the Order-in-Original No.5/2013 dated 30.01.2013.

5. On the basis of the aforesaid discussion and finding, the order passed by R2 is as follows:

ORDER

12. (i) Therefore, I am of the considered opinion that the amount paid by the appellant to the extent of Rs.19,18,375/- for the period December 2008 to March 2009, which is appropriated by Order-in-Original No.5/2013 dated 30-1-2013, is way above the mandatory 7.5% of the total demand of Rs.29,16,716/-, raised and confirmed, as required under Section 35F of Central Excise Act, 1944. Hence, the same is to be considered as a pre deposit in terms of Section 35F of the Central Excise Act, 1944, and accordingly the appeal is admitted.

(ii) The appellant has apparently filed Declaration under SVLDRS, 2019 in respect of the present appeal, against OIO No.48/2016-17 in SCN 20/2012 and has approached the Hon'ble High Court by filing a Writ Petition vide WP No.477 of 2020, which has stayed operation of the Order in Form SVLDRS-III dated 6.12.2019 rejecting their declaration under the Scheme. Under the circumstances, the appeal against the Order-in-Original No.48/16-17 ST-II dated 14.10.2016 is premature and therefore to be decided at later stage.'

6. R2 has thus rendered categorical findings of fact to the effect that (i) the projects dealt with under the two SCNs are the same (ii) the period covered under the two SCNs are substantially common viz. December 2008 to March 2009 (Period 1) and April 2009 to January 2010 (Period 2) and the additional months covered under SCN 2 are February and March 2010 (iii) the legal issue giving rise to the disputed demand is one and the same (iv) the amounts in dispute as regards Period 1 were substantially the same, Rs.19,18,373/- in OinO 2 as against Rs.19,15,471/- in OinO 1. As regards Period 2, he states that since there was no month wise break-up available, he was unable to render a finding in that regard. However his findings make it clear that the demands

raised under SCN1/OinO1 and SCN2/OinO2 for Period 2 were Rs.80,74,333/- (Rs.99,90,274/- less Rs.19,15,941/-) and Rs.9,98,350/- respectively. He thus concludes that the amount of Rs.19,18,375/- appropriated by the revenue for period 1 is *'way above the mandatory 7.5% of the total demand of Rs.29,16,716/- raised'* under OinO 2, thus rendering the appeal maintainable. The maintainability of the appeal is thus beyond question. Had this exercise been done within the time frame fixed by this Court on 09.02.2017, this controversy could have well been laid to rest by now.

7. The revenue has filed a counter dated 06.03.2020. One ground taken in counter is that the order of R2, i.e., Commissioner of Service Tax (Appeals-II) dated 01.02.2020 accepting the contention of the petitioner that there is duplication to the extent of Rs.19,15,491/- was in violation of the principles of natural justice, taken without hearing R1. At the outset, there is no provision under Chapter V of the Finance Act 1994 requiring the Appellate Commissioner to hear the Revenue while deciding a first appeal. Section 85(5) of the Finance Act, that stipulates the procedure to be followed by R2 in appeal, does not require him to extend an opportunity of hearing to the revenue. The provision moreover refers one to the provisions of Section 35 of the Central Excise Act 1944 (CE Act) that governs all matters in regard to a first appeal

under service tax law as it would those appeals under central excise law. Section 35(1) specifically states that '*the appellant*' shall be heard in deciding the appeal. By comparison, in hearing an appeal by the Tribunal, Section 36 of the CE Act states that the Tribunal shall hear '*the parties to an appeal*' in deciding an appeal.

8. Secondly, the direction to R2 to dispose the petitioners' appeal was issued in the presence of the panel counsel for R1 and paragraph 7 of my order is specific to the effect that the petitioner shall be heard. If at all the Revenue was of the view that they should also be heard, the panel counsel could well have sought inclusion of the same since the orders were dictated in his presence in open Court. Not having done so, the plea of violation of principles of natural justice cannot be taken now. This ground is misconceived and stands rejected.

9. On merits, clearly, there is an overlap between the period covered under SCN1 and SCN2, the former covering the period December 2008 to January 2010 and the latter the period April 2008 to March 2010. The periods December 2008 to January 2010 are thus common under both SCNs.

10. The revenue agrees in counter that the demand of Rs.19,15,941/- is duplicated. Hence, according to them, the demand under OinO2 stands reduced to Rs.10,00,775/- of which 30%, as per the Scheme, is a sum of Rs.3,00,232.50.

Then they say that the amount duplicated needs to be reduced from the original demand and cannot be used as pre-deposit for the present demand as it has already been used towards pre-deposit for the appeal challenging OinO 1. This argument is unacceptable. R2 has, after examination of the two SCNs, Orders in Original and the demands raised thereunder held that the appeal is maintainable and this cannot be called into question again in counter. In fact, the counter, filed after the order passed by R2, runs contrary to the officers' findings and conclusion.

11. The revenue relies on the provisions of Section 130(1) of the Scheme that reads as under:

130. (1) Restriction under the Scheme: Any amount paid under this Scheme,—

(a) shall not be paid through the input tax credit account under the indirect tax enactment or any other Act;

(b) shall not be refundable under any circumstances;

(c) shall not, under the indirect tax enactment or under any other Act,—

(i) be taken as input tax credit; or

ii) entitle any person to take input tax credit, as a recipient, of the excisable goods or taxable services, with respect to the matter and time period covered in the declaration.

(2) In case any predeposit or other deposit already paid exceeds the amount payable as indicated in the statement of the designated committee, the difference shall not be refunded

12. According to the revenue, there is an excess of a sum of Rs.15,18,561/- in regard to OinO1 that, by application of Section 130(2) shall

neither be refunded nor utilised towards any other demand. This argument is also misconceived. The petitioner, as confirmed by the order of R2, is right about the double demands raised for Periods 1 and 2. Thus, as far as the demand of Rs.19,18,375/- is concerned, it ought not to have been raised at all. The remaining demand of Rs.9,98,350/- corresponding to Period 2 also stands covered/telescoped by the amount of Rs.80,74,333/- already paid for the same period earlier. In stating this, I have taken note of the position that the total taxable value of the two projects under both SCN 1 and 2 is identical. (See the Annexures to the SCNs).

13. The conflicting computations of the petitioner and respondents are as extracted below:

Petitioner's declaration under Scheme

<i>Tax Dues</i>	<i>Rs.29,16,716.00</i>
<i>Tax Relief</i>	<i>Rs.20,41,701.00 (70%)</i>
<i>Tax dues less tax relief</i>	<i>Rs.8,75,015.00 (30%)</i>
<i>Pre-deposit/Other deposit</i>	<i>Rs.19,15,491.00</i>
<i>Tax dues under SVLDRS</i>	<i>Rs. 0</i>

Revenue's computation under impugned order

<i>S. No</i>	<i>Category</i>	<i>Issue Involved</i>	<i>Time Period</i>	<i>Tax dues</i>	<i>Tax Relief</i>	<i>Pre-deposit/other deposit of</i>	<i>Estimated Amount Payable</i>

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								duty		
			<i>From Period</i>	<i>To Period</i>	<i>Name</i>	<i>Amount</i>			<i>Name</i>	<i>Amount</i>
<u>L</u>	<i>LITIGATION</i>		<i>14/10/2016</i>	<i>14/10/2016</i>	<i>Works Contr act servic e – 00440 410</i>	<i>29,16,716.00</i>	<i>20,41,701.20</i>		<i>Works contra ct service – 00440 410</i>	<i>8,75,014.80</i>
					<i>Grand Total</i>	<i>29,16,716.00</i>	<i>20,41,701.20</i>			<i>8,75,014.80</i>

14. The point of dispute revolves around the remittance or otherwise of the amount of Rs.19,15,491/-. In the light of the detailed discussions in the paragraphs above, there being no dispute on the position that the petitioner has, admittedly, remitted the aforesaid amount and the demand under SCN2/OinO2 is a dual demand, the computation of the petitioner is accepted and the impugned order set aside.

15. The Dispute Resolution Scheme is an attempt to close legacy tax disputes and a certain amount of fairness should be seen in the interpretation of the provisions of the Scheme. Learned counsel for the respondent would harp on the argument that a dispute raised under one SCN cannot be settled by utilising a deposit made under a different SCN. This argument does not arise in a case such as the present, since the two SCNs relate to identical transactions, time periods and demands and constitute a duplication of proceedings.

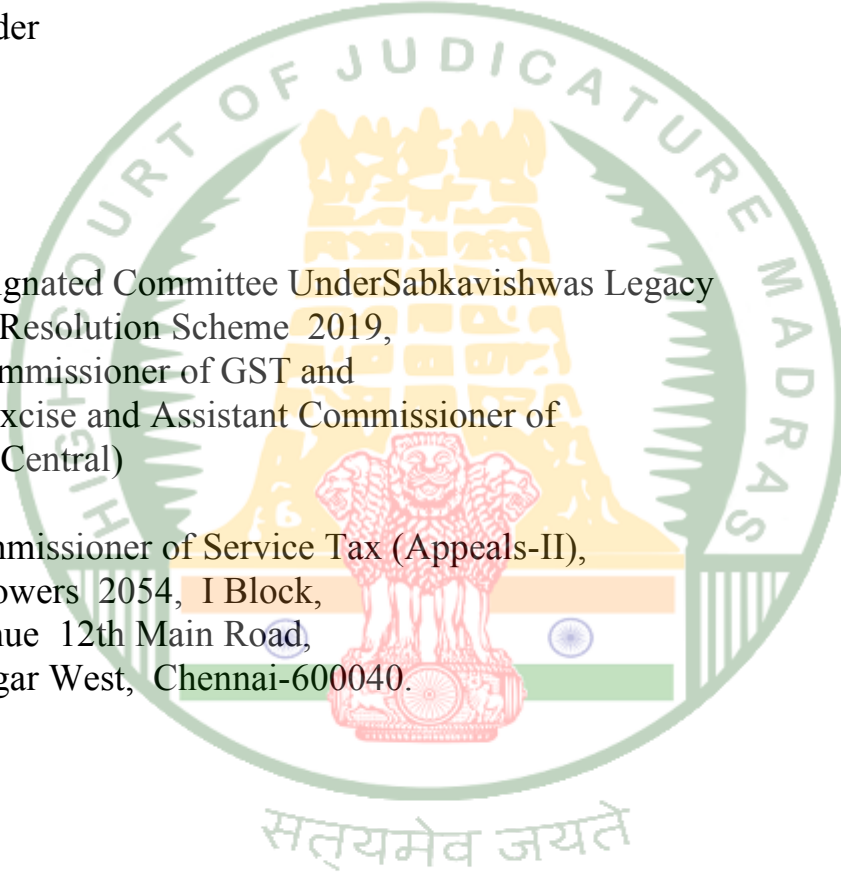
16. This writ petition is allowed. No costs. Connected Miscellaneous Petitions are closed.

27.07.2020

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Index: Yes
Speaking order

To

- 1 The Designated Committee Under Sabkavishwas Legacy Disputes Resolution Scheme 2019, (Joint Commissioner of GST and Central Excise and Assistant Commissioner of GST and Central)
- 2 The Commissioner of Service Tax (Appeals-II), Newry Towers 2054, I Block, 2nd Avenue 12th Main Road, Anna Nagar West, Chennai-600040.

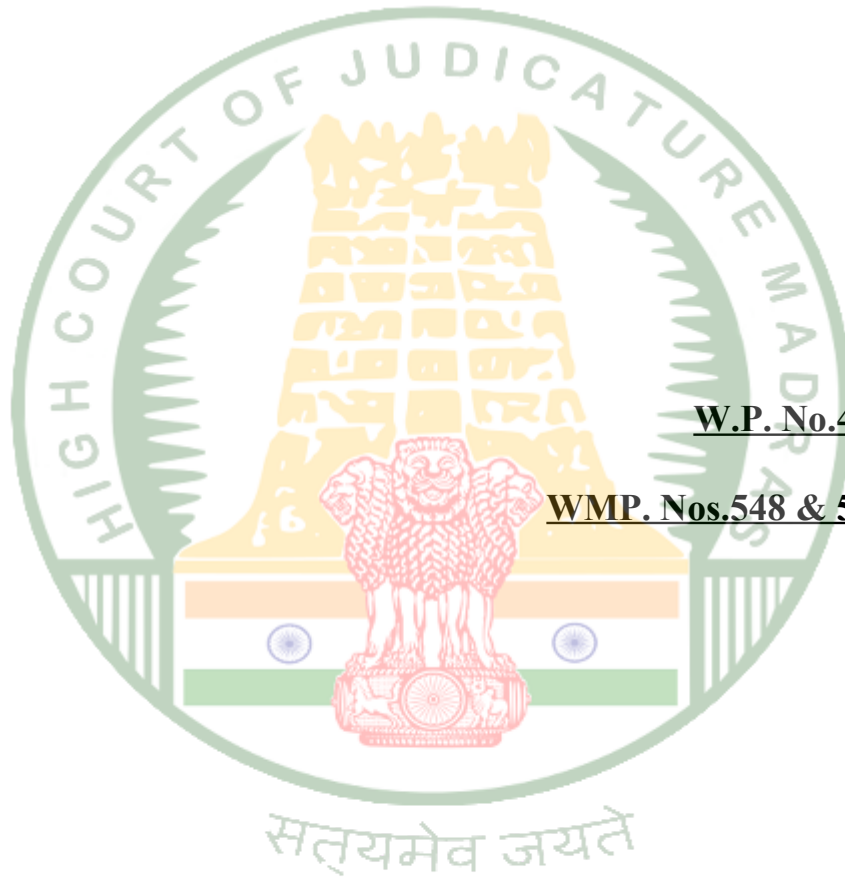


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