

**IN THE COURT OF THE PRINCIPAL DISTRICT JUDGE,
MADURAI**

**PRESENT: THIRU.M.SAISARAVANAN, M.L.,
PRINCIPAL DISTRICT JUDGE
MADURAI**

Monday, this the 27th day of July, 2026

C.M.A.(CS). Nos.23/2019 & 26/2018 &

I.A.No.1/2025 in C.M.A.(CS). No 26/2018

(CNR No. TNMD01-004907-2019 and TNMD01-005567-2018)

I.A.No.1/2025 in CMA(CS).No.26/2018:-

1. Vasu

2. Sathish Kumar

... Petitioners/Appellants

/Vs./

The Deputy Registrar (Housing),
Madurai Circle, Madurai.

... Respondent/Respondent

Counsel for Petitioner:
Counsel for Respondent:

Thiru.R.Selvamani, Learned Counsel
Learned Government Pleader

C.M.A.(CS).No.26/2018:-

1. Vasu

2. Sathish Kumar

...Appellants

/Vs./

The Deputy Registrar (Housing),
Madurai Circle, Madurai.

... Respondent

On appeal against the Surcharge Order passed by the respondent/Deputy Registrar (Housing), Madurai Circle, Madurai, under Section 87 of Tamil Nadu Co-Operative Societies Act against the appellants in Na.KA.1216/2016/Sa.pa. /Tha.Va.1/2017-2018, dated 12.03.2018.

Between

The Deputy Registrar (Housing)
Madurai Circle, Madurai.

... Suo motu Surcharge
Presiding Officer

/Vs./

1. V. Vasu
2. M. Tamilarasan
3. O. Mahesh
4. T. Suruliandi
5. C. Veeranan
6. A. Reghuraman
7. T. Satheeshkumar
8. P. Nagarajan
9. N.P. Murugan
10. S. Markandayan

... Respondents

Counsel for Appellant:
Counsel for Respondent:

Thiru.R.Selvamani, Learned Counsel
Learned Government Pleader

C.M.A.(CS).No.23/2019:-

O. Mahesh

... Appellant

/Vs./

The Deputy Registrar (Housing),
Madurai Circle, Madurai.

... Respondent

On appeal against the Surcharge Order passed by the respondent/Deputy Registrar (Housing), Madurai Circle, Madurai, under Section 87 of Tamil Nadu Co-Operative Societies Act against the appellant in Na.KA.1216/2016/Sa.pa. /Tha.Va.1/2017-2018, dated 12.03.2018.

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8. P. Nagarajan
9. N.P. Murugan
10. S. Markandayan

... Respondents

Counsel for Appellant:	Thiru.R.Selvamani, Learned Counsel
Counsel for Respondent:	Learned Government Pleader

Both Civil Miscellaneous Appeals along with interlocutory application were coming up for final hearing on 23.06.2026 in the presence of learned counsels as stated supra and upon hearing the arguments of both

side counsels and upon perusing the material records, and having stood over for consideration till date, this court passing the following. . .

COMMON JUDGMENT

I.A.No.1/2025 in CMA(CS).No.26/2018:-

This petition is filed by the petitioner/Appellant under Order 41 Rule 27 and 151 of CPC to receive the additional documents filed along with this petition.

C.M.A.C.S.No.26/2018:-

This appeal has been filed u/Sec.152(1) of Tamil Nadu Co-operative Societies Act, 1983 to set aside the Surcharge Order passed by the respondent under Section 87 of Tamil Nadu Co-Operative Societies Act against the appellants in Na.KA.1216/2016/Sa.pa./Tha.Va.1/2017-2018, dated 12.03.2018.

C.M.A.C.S.No.23/2019:-

This appeal has been filed u/Sec.152(1) of Tamil Nadu Co-operative Societies Act, 1983 to set aside the Surcharge Order passed by the respondent under Section 87 of Tamil Nadu Co-Operative Societies Act against the appellant in Na.KA.1216/2016/Sa.pa./Tha.Va.1/2017-2018, dated 12.03.2018.

2. AVERMENTS OF THE PETITION FILED IN I.A.No.1/2025
in CMA(CS).No.26/2018 IS AS FOLLOWS:-

The 1st petitioner/ 1st appellant filing this affidavit for himself and on behalf of the other petitioner/appellant also. The 1st petitioner had been working as Manager of MD Spl 185 Cumbum Co-op Houseing Society, Cumbum, Theni District. The allegation of the respondent is that against the circulars and other G.Os., the salary for the period from 01.04.2008 to 31.03.2016 the excess amount as salary had been utilized by the petitioner/appellant by way of diversification of the loan amount after collecting from the members for which loss caused to the society by the 1st respondent and others in the lower court. As far as the petitioner/appellant is concerned he was 2nd respondent in the lower court order and the amount ordered in the surcharge amount is tune of Rs.1,12,39,025 with interest of the 18% per annum till the realization. As far as the salaries are concerned the special officer, and during the period the Board, they have allowed the salary and due resolutions and orders were passed and as per the orders and resolutions alone, the petitioner has received the salary from the society for which as per Section 87 of the Tamil Nadu Co-operative Societies Act, the salaries obtained as against the GOs is not attracted moreover and a

settlement was arrived between the management and the workers union i.e. Tamil Nadur Co-opertive Housing Societies “Workers Samelanam” Reg.No.1072/Mds, Chennai on 16.10.1999 wherein the period of settlement days 5 years and one among the recital in the settlement i.e., “இவ்வொப்பந்தம் 01.07.1998 முதல் 30.06.2003 வரை ஐந்தாண்டு காலம் அமுலில் இருக்கும் எனவும் இவ்வொப்பந்த காலம் முடிவுற்ற பின்னர் இருதரப்பினரும் புதிய ஒப்பந்தம் ஏற்படுத்திக் கொள்ளும் வரை இவ்வொப்பந்த சரத்துக்கள் தொடர்ந்து அமுலில் இருக்கும் எனவும் ஒப்புக் கொள்ளப்பட்டது.” Therefore, as per the 18(1) Settlement and the due permission of the Board and the Special Officer alone the salaries for obtained by the petitioner. In such circumstances as per Section 87 no loss caused to the society. In such circumstances, even though the petitioner has raised this plea before the 87 proceedings and the mentioned about the 18(1) settlement which were not produced either by the 81 enquiry officer or by the respondent in the Section 87 proceedings. Hence the petitioner filed the 18(1) settlement for proper appreciation of evidence in the appeal if at all the documents is not to be received by this court, the petitioner will be put to irreparable loss and towards hardship. If the documents are received, no prejudice would be caused to the respondents Hence the petition.

3. The learned counsel for respondent endorsed as 'no counter'.

4. Brief facts of the case is as follows:- (CMA(CS) No.26/2018 and 23/2019)

The appellants in both appeals were serving as employees of MD. Spl.185 Cumbum Co-Operative Housing Society,Ltd. A dispute with regard to diversification of funds of the society by utilizing the collected loan amount for the purpose of payment of salary to the employees of the society including the appellants herein in both the appeals violating the circulars of the Registrar and also violating the byelaws arose. Irregularities were found in diversification of funds of the society. Instead of remitting the loan amounts collected from the members of the society to the Tamilnadu Co.operative housing Federation Chennai, the collected loan amount was diverted and taken as salaries, Earned leave encashment of the employees of the society and thereby caused loss to the society to the tune of Rs.1,12,39,025/-. Enquiry under section 81 of T.N. Co.op societies Act was ordered on 13.06.2016 in Na.Ka.No.1136/2016 regarding the affairs of the said society in connection with the collection of the loan amount and instead of remitting the same to account of the Tamilnadu co-operative housing federation diverted and taken as salaries, Earned leave encashment of the employees of the society. After completion of enquiry under Section

81 of TNCS Act, the enquiry officer has filed his report on 05.01.2017 by recommending to initiate surcharge proceedings against the employees of the society who have received salary including the appellants herein in both the appeals as they have violated the Circular issued by the Registrar of Co-Operative Society in Na.Ka.No.1954/2012/C3, dated.14.05.2012 and thereby caused a loss to the society. Based on the said report, the 87 proceedings has been initiated and after the enquiry, the respondent has passed the surcharge order against the appellants of both appeals by stating that, contrary to the said circular the appellants herein both the appeals have debited more than 3% of the interest collected for the loans lent to the members of the society as salary and thereby caused loss to the society for which the appellants herein in both the appeals are liable to the society to the extent of excess salary received by them and the amount was ordered to be recovered from the employees of the society including the appellants herein in both the appeals jointly and severally with further interest at 15% per annum.

5. Aggrieved against the Surcharge Order passed by the respondent dated 12.03.2018 the appellants herein in both the appeals have preferred the present appeal.

6. Points for consideration:-

1. Whether the petition filed in I.A.No.1/2025 to receive the additional documents in the appeal is to be allowed?
2. Whether the Surcharge order passed by the respondent in Thava No.1/2017-2018, dated.12.03.2018, is liable to be set aside?

7. POINT NO.1 (IA. 1/2025 in CMA(CS)No.26/2018) :-

This petition is filed to receive additional documents in the appeal on the side of the petitioners/appellants. The petitioners are the appellants in the main appeal and the appeal has been preferred against the Surcharge Order dated.12.03.2018 passed in Thava No.1/2017-2018 by the respondent herein. The 1st petitioner was the manager and 2nd petitioner was the Secretary (incharge) of the MD. Spl.185 Cumbum Co-Operative Housing Society,Ltd. (**hereinafter referred as “Society” for convenience and brevity**). As per the Surcharge Proceedings, the loss caused to the society was a sum of Rs.1,12,39,025/-. The allegation against the appellants is that, they along with other employees have violated the circular of the Registrar (Housing) dated.14.05.2012 that only 3% of the amount collected as interest income alone to be utilized for the purpose of salary. But instead of utilizing 3% of the interest collected for the period from 01.04.2008 to 31.03.2016 towards salary, the appellants have utilized an excess sum of

Rs.1,12,39,025 /- towards salary without credited into the account of the Tamilnadu Co-operative housing Federation Chennai (**hereinafter referred as “federation” for convenience and brevity**) the appellants along with other employees of the society are responsible. The said amount of Rs.1,12,39,025 /- was termed as loss caused to the society. But the petitioner/appellants herein have been defending the case on the ground that, there was a settlement under Section 18 (1) of Industrial Disputes Act between the Management and employees of the society on 16.10.1999 and the same was approved by the Board and Special officer of the Society and thereafter the appellants have received the salary as per the 18(1) settlement with the consent of the management and as such the difference amount which was received as a salary by them cannot be construed as a loss to the society. The petitioner want to introduce certain additional documents by way of this present petition. The documents sought to be introduced by the petitioner is the Settlement under Section 18(1) of Industrial Disputes Act between the Management and employees The contention of the petitioner is that the settlement arrived between the management and the Tamilnabu Co-operative housing societies ‘Workers sammelanum’ was though raised by them before the surcharge proceedings, the same waas not produced either by the 81 enquiry officer or by the redpondent and as such the

petitioner want to introduce the copy of the said settlement as a additional document. The reason stated by the petitioner is that, he could not produce the documents before the Surcharge Proceedings and the documents sought to be introduced are very much essential to decide the issue in the appeal. So far as the documents sought to be introduced by the petitioner are concerned, the respondent has not raised any objection and in fact they have endorsed as “No counter” to this petition. On perusal of Surcharge Proceedings, the Settlement under Section 18(1) of Industrial Disputes Act, arrived between the management and employees of the society to revise the salary of the employees has not been produced before the Surcharge Proceedings as there is no reference about the same is found in the Surcharge order. Since the petitioner is claiming that, there is no loss caused to the society but the amount termed as loss in the Surcharge Proceedings has been received by him only as a salary as per the 18(1) settlement, the settlement under section 18(1) of the Industrial Disputes Act, is vital and necessary documents to decide the issue in the appeal and as the petitioner had no opportunity to produce those documents before the Surcharge Proceedings, the same can be received as additional document for just decision of the appeal. Considering all these facts, I am of the view that the copy of the settlement dated 16.10.1999 under section 18(1) of

I.D.Act which could not be produced by the petitioner before the Surcharge Proceedings, is a necessary document which can be received if the said document is received as additional evidence no serious prejudice would be caused to the respondents but if the same is not received, the petitioner will be put it to great hardship as he may not be in position to prove the subsistence of the settlement which is a vital document to prove the case of the petitioner herein as such I am inclined to receive the additional document now produced by the petitioner along with this petition and this point is answered accordingly.

8. C.M.A. CS. No.26/2018 and 23/2019:-

These appeals have been preferred against the Surcharge Proceedings of the respondent dated.12.03.2018 passed in Thava No.1/2017-2018. The appellants 1 and 2 herein in CMA(CS).No.26/2018 are the 1st and 7th respondents respectively and the appellant in CMA(CS)No.23/2019 is the 3rd respondent before the respondent in the Surcharge Proceedings. In CMA(CS)No.26/2018, the 1st appellant herein had served as a manager, the 2nd appellant served as Secretary (incharge) of the society and the appellant in CMA(CS)No.23/2019 had served as a Writer of the society. There was some irregularities regarding diversification of funds of the society by

utilizing the collected loan amount for the purpose of payment of salary to the employees of the society including the appellants herein in both appeals violating the circulars of the Registrar and also violating the byelaws were found during the tenure of the appellants herein in both appeals in the society and enquiry was ordered with regard to the transaction in the society for the period from 01.04.2008 to 31.03.2016 under Section 81 of Tamil Nadu Co-Operative Societies Act and the Senior Inspector (housing) of Co-operative societies was appointed as a enquiry officer. The said officer conducted enquiry with regard to the alleged irregularities and transaction of the funds of the society for the period from 01.04.2008 to 31.03.2016 and submitted her report dated. 05.01.2017 to the respondent herein recommending to initiate surcharge proceedings against the employees of the society who have received salary . On receipt of the said 81 enquiry report, the respondent had initiated Surcharge Proceedings against the appellants herein in both appeals and other employees of the society who have received salary through diversification of the society funds. After conducting an enquiry, the respondent vide his Surcharge Proceedings dated.12.03.2018, passed surcharge order against the appellants herein in both appeals and other employees of the society herein holding them jointly and severally liable for the loss caused to the society

to the tune of Rs.1,12,39,025/- and directed them to pay the said amount with further interest which is now under challenge by way of the present appeal.

9. The respondent had held the appellants herein in both appeals who are the Manager, Secretary (incharge) and Writer of the society responsible jointly and severally for the loss caused to the society because of the commissions and omissions. The appellants herein in both appeals were admittedly served as Manager, Secretary (incharge) and Writer of the society during the period between 01.04.2008 to 31.03.2016 and the 81 enquiry was also conducted by the enquiry officer with regard to the commissions and omissions during the above said period. The loss caused to the society is though classified under 4 different heads all the four heads are related to a same irregularity in connection with the collection of the loan amount and instead of remitting the same to account of the Tamilnadu co-operative housing federation, diverted and taken as salaries, Earned leave encashment of the employees of the society by violating the circular issued by the Registrar of Co-Operative Society in Na.Ka.No.1954/2012/C3 dated. 14.05.2012 and thereby they caused loss to the respondent society to the tune of Rs.1,12,39,025/- On perusal of the

said circular which was said to have been violated by the appellants herein in both the appeals, it is found that the circular is insisting the Management and employees that they must get salary of only 3% of the interest for the loan amount collected from the members of the society. Therefore as per the circular issued by the Registrar (Housing), the total salary drawn by the employees of the society shall not exceed 3% of the total amount of the collection of interest for the loan amount. The 81 enquiry officer has found that, the employees of the society have received a sum Rs.1,12,39,025/- as salary which is in excess of the permitted margin of the 3% of the interest amount collected from the members of the society which is a loss caused to the society. According to the 81 enquiry report, all the amount collected as interest for the loan amount less 3%, which could be taken towards salary for employees of the society, ought to have been credited into the account of the Tamil Nadu Co-Operative Housing Federation but instead of doing so, the appellants herein in both the appeals have received excess amount as salary. The crux of the 81 report is that the salary permissible to the employees of the society as per the circular of the Registrar (Housing) during the relevant period was that only 3% of the collected interest amount from the members has to be utilized for the expenses of salary and other management expenses but the actual salary received by the employees

during the relevant period was in excess of the said 3% and the excess amount of Rs.1,12,39,025/- received as salary by all the employees of the society including the appellants in both appeal was a loss caused to the society as the said amount was not credited into the account of the Tamil Nadu Housing Federation. Therefore the next point for consideration is, whether the salary received by the appellants herein in both appeals could be construed as a misappropriation or loss caused to the society by the act of the appellants in both appeals.

10. The appellants in both appeals are not denying the circular issued by the Registrar of Co-operative Societies stipulating only 3% of the collection of interest of the loan amount as a salary for the employees of the society but they claims that there was a settlement under Section 18(1) of the Industrial Disputes Act between the Management and the employees of the society to revise the salary of the employees on 16.10.1999 and the said settlement under the Industrial Disputes Act was approved by the Board and Special Officer of the society of the society and as such they have received the salary from 01.04.2008 to 31.03.2016 only as per the 18(1) settlement with consent of the Management and as such the receipt of salary by them cannot be termed as a loss caused to the society. The

appellants herein in both the appeals have failed to raise such plea before the Surcharge Proceedings. In view of the order passed in I.A.No.1/2025, it is decided to receive the said settlement under Section 18(1) of the Industrial Disputes Act between the Management and the employees of the society to revise the salary. On perusal of the said Additional Document, it is very clear that as per the settlement under Section 18(1) of the Industrial Disputes Act it was agreed between the Society and management to increase the pay and other allowances of the employees of the society and procedure to fix the salary of the employees. Further there is a recital found in the said settlement that the settlement agreement shall remain in force for 5 years from 01.07.1998 to 30.06.2003 and shall continue to remain in force even after its expiry until a new settlement agreement is arrived between the parties. It is not disputed by the respondent that there was a settlement under Section 18(1) of the Industrial Disputes Act between the Management and employees which paved way for salary hike to the employees but the specific contention in the surcharge order is that the appellants herein in both the appeals have received excess salary in violation of the circular issued by the Registrar. The circular dated 14.05.2012, which relied upon by the respondent for passing the surcharge order by treating the salary received by the appellants in both the appeals

over and above the 3% of the total collection of interest for loan amount as a loss caused to the society, itself was issued only subsequent to the 18(1) settlement under I.D.Act and its consequential approval by the Board of the society. Therefore the circular should have been issued only after considering all those previous settlements and resolutions. Therefore, the appellants herein in both the appeals have received the salary only as per the settlement under Section 18(1) of Industrial Disputes Act which was approved by the Board. But unmindful of this fact and ignoring the settlement under Section 18(1) of the Industrial Disputes Act, the enquiry officer seems to have submitted the report as if the salary received by the employees in pursuance of the 18(1) settlement dated 16.10.1999 as a loss caused to the society and the accepting the said report, the respondent has also passed the Surcharge order as if the receipt of salary by the appellants in both the appeals pursuant to the aforesaid settlement itself amounts to loss caused to the society.

11. The societies are getting financial assistance from the Tamilnadu Co-operative societies federation, Chennai by way of borrowing loan for the purpose of lending housing loan to its members for construction of house, renovation of the existing house and house mortgage loan. The

mortgage loan would be lent to the members on deposit of their title deeds of their house with the society. The housing societies used to prepare the list of the members seeking loan and sought financial assistance from the federation by enclosing the documents mortgaged by the members and the federation, in turn, would extend financial assistance to the concerned society by way of lending loan and the societies would, in turn, lend loan to its members for a higher rate of interest varying from 1% to 3% more than that of the interest rate for which the society borrowed loan from the federation. The society is expected to utilize the aforesaid excess interest alone for its administrative expenses and financial management. Through the circular under Na.Ka. No. 1954/2012 dated 29.05.2012 instruction has been issued to the societies that only this 3% of the marginal interest collected by the societies for the loan lent to its members alone have to be utilized to meet the expenses of the salary of the employees and the miscellaneous expenses. It appears that this circular has been issued to ensure the prompt repayment of the loan borrowed by the societies from the federation and to redeem the documents deposited by the members then and there and to return the same to them without fail in order to avoid any possible litigation initiated by the members before court of law seeking return of the documents. No doubt, the amount collected as a interest for

the loan lent by the society has to be credited into the account of the federation without any deviation. In the instant case it is stated that though the amount has been collected from the members, instead of remitting the same to the federation, the same has been utilized by the society for the salary expenses and other miscellaneous expenses of the society. It is not the case of the respondent that the interest collected by the society was misappropriated or siphoned by the appellants herein in both the appeals. It is admitted case that they received the said amount only as a salary that too as per the settlement under Section 18(1) of the Industrial Disputes Act. The only contention of the respondent is that the appellants herein in both the appeals have received the salary in violation of the circular issued by the Registrar of Co-Operative Societies and received excess payment as a salary. The learned counsel for appellants herein in both the appeals relied upon a decision of our Hon'ble High Court in ***Tamizhaga Kooturavu Veettu Vasanthi Sangangalin Seyalalargal Association, Madurai Vs. Registrar of Co-Operative Societies (Housing), Madras 2007 (7) MLJ 277*** wherein our Hon'ble Court has very clearly held that, the Registrar of Co-Operative Societies has no jurisdiction to pass an order nullifying the settlement arrived at under section 18(1) of the Industrial Disputes Act and in the said decision our Hon'ble High Court dealt with a case of similar

nature and held that once the settlement under Section 18(1) of the Industrial Disputes Act was entered between the Management and employees to revise the wages and other allowances and the same was acted upon any circular unilaterally reducing wage scales and other benefits of the employees issued by the Registrar is improper. Therefore, in the instant case also such circular issued by the Registrar nullifying the settlement arrived under Section 18(1) of the Industrial Disputes Act is without jurisdiction and cannot bind the appellants in both the appeals. Without appreciating the said fact, the respondent had passed the Surcharge Order based on the circular issued by the Registrar of Co-Operative societies holding that the appellants in both the appeals are liable by terming the salary received by them as per the 81 settlement of Industrial Disputes Act as a loss caused to the society.

12. There was no misappropriation of the funds by the appellants herein in both the appeals. They have just received the salary as approved by the Management. Further the position of law is well settled that surcharge proceedings can be initiated under section 87 of T.N. Co-op societies Act only if the employee had done an actionable wrong either by omission or commission in a reprehensible manner with reckless

callousness and with a supine indifference, without taking due care and caution ordinarily expected from a reasonable and prudent man. It is also settled law that a mere negligence is not sufficient and it must be with a malafide intention so as to attract section 87 of the said Act. Admittedly in the instant case it is not the case of the respondent that appellants herein in both the appeals have committed any misappropriation, fraudulently retained any money or other property of the society or guilty of breach of trust or caused any deficiency in the assets of the society by breach of trust or willful negligence or the payments were made not in accordance with the said Act, the rules or bye-laws . As already discussed, the Board of Management , as per its resolution, approved the settlement under section 18(1) of the Industrial Disputes Act, revising the wages of the employees of the society but according to the respondent it is in violation of the circular of the Registrar. As stated earlier, the respondent , cannot by issuing circular, adjudicate over the settlements as there is a total lack of jurisdiction as held by our Hon'ble high court in catena of decisions. Therefore the circular of the registrar cannot nullify the 18(1) settlement of I.D.Act arrived between the management and the society and proceedings under section 81 or 87 of the T.N. Co-operative societies Act cannot be initiated for recovery of amount either from the employees or from the

persons in management of the society for the payment of excess amount to employees on the basis of 18(1) settlement of I.D.Act. Viewing from any angle, the salary received by the appellants herein in both the appeals as per the settlement under section 18(1) of the Industrial Disputes Act cannot be construed as a loss caused to the society and the circular issued by the Registrar cannot nullify the settlement under Section 18(1) of the Industrial Disputes Act. But without considering all these facts the respondent has passed the Surcharge Proceedings directing the appellants herein in both the appeals to repay the amount with interest which they received only as a salary and their act of receiving salary had in no way caused loss to the society. Accordingly, I hold that the Surcharge order passed by the respondent is liable to be set aside and this point is answered accordingly.

I.A. 1/2025 in CMA(CS)No.26/2018:-

In the result, this petition is allowed. No costs.

C.M.A.(CS) No.26/2018:-

In the result, this appeal is allowed without cost by setting aside the Surcharge Order of the respondent dated 12.03.2018 in Na.KA.1216/2016/Sa.pa/Tha.Va.1/2017-2018 against this appellants.

C.M.A.(CS) No.23/2019:-

In the result, this appeal is allowed without cost by setting aside the Surcharge Order of the respondent dated 12.03.2018 in Na.KA.1216/2016/Sa.pa/Tha.Va.1/2017-2018 against this appellant.

Dictated to the Stenographer, directly typed by her in computer, taken printout, corrected, and pronounced by me in open court, this the 27th day of July, 2026.

PRINCIPAL DISTRICT JUDGE
MADURAI.

Copy to:

The Deputy Registrar (Housing),
Madurai Circle, Madurai.