

IN THE HIGH COURT OF JUDICATURE AT MADRAS

(Special Original Jurisdiction)

Wednesday, the Twenty Seventh day of January Two Thousand Twenty One

PRESENT

THE HON`BLE MR JUSTICE P.D.AUDIKESSAVALU

WP.Nos.10585 and 24124 of 2018

and WMP.Nos.12536, 28117 and 28118 of 2018

WP.Nos.3090 and 10094 of 2020

and WMP.Nos.3635 and 12268 of 2020

UNION BANK OF INDIA REP BY ... PETITIONER in WP No.10585 of 2018
THE CHIEF MANAGER INDUSTRIAL
FINANCE BRANCH UNION BANK BHAVAN-
1ST FLOOR 139, BROADWAY, CHENNAI-108

INDIAN BANK ... PETITIONER in WP No.24124 of 2018
REP. BY ITS CHIEF MANAGER CUM
AUTHORIZED OFFICER, VELLORE
MAIN ROAD BRANCH, 46-51
TKM COMPLEX, KATPADI ROAD
VELLORE-632 004.

STATE BANK OF INDIA ... PETITIONER in WP No.3090 of 2020
STRESSED ASSETS RECOVERY BRANCH
377/1 DR.NANJAPPA ROAD REP. BY THE
CHIEF MANAGER, COIMBATORE 641 018.

STATE BANK OF INDIA ... PETITIONER in WP No.10094 of 2020
STRESSED ASSETS MANAGEMENT BRANCH
NO.1112, 1ST FLOOR RAJAJ PLAZA
AVIASHI ROAD COIMBATORE 641 037
REP. BY ITS CHIEF MANAGER.

WEB COPY
Vs

1 THE ASSISTANT COMMISSIONER ... RESPONDENT in WP No.10585 of 2018
EMPLOYEES PROVIDENT FUND ORGANISATION
MINISTRY OF LABOUR AND EMPLOYMENT REGIONAL
OFFICE 37 ROYAPETTAH HIGH RD CHENNAI-14

2 M/S.ZYLOG SYSTEMS LTD
REP BY THE OFFICIAL LIQUIDATOR OF THE MADRAS
HIGH COURT CORPORATE BHAVAN RAJAJI SALAI
CHENNAI-01

3 M/S.ZYLOG SYSTEMS INDIA LTD
NO.155 THIRUVALLUVAR SALAI KUMARAN NAGAR
SHOLINGANALLUR CHENNAI-600 119.

4. UNION OF INDIA,
REPRESENTED BY SECRETARY TO GOVERNMENT OF INDIA,
MINISTRY OF FINANCE,
JEEVAN DEEP BUILDING,
SANSAD MARG,
NEW DELHI - 110 001.

5. UNION OF INDIA,
REPRESENTED BY SECRETARY TO GOVERNMENT OF INDIA,
MINISTRY OF LABOUR AND EMPLOYMENT,
SHRAM SHAKTI BHAWAN,
RAFI MARG, NEW DELHI - 110 001.

6. UNION OF INDIA,
REPRESENTED BY SECRETARY TO GOVERNMENT OF INDIA,
MINISTRY OF LAW AND JUSTICE,
4TH FLOOR, A-WING,
SHASTHRI BHAWAN,
NEW DELHI - 110 001.

(R4 TO R6 SUO-MOTU IMPEADED VIDE ORDER DATED 27.01.2021 MADE IN
WP.10585/2018 BY PDAJ)

1 THE ASSISTANT PROVIDENT ... RESPONDENT in WP No.24124 of 2018
COMMR. AND RECOVERY OFFICER EMPLOYEES
PROVIDENT FUND ORGANISATION S-1 TNHB
PHASE-II, SATHUVACHARI, VELLORE-632 009.

2 M/S.ADBUL AZEEZ SON AND CO.,
A PARTNERSHIP FIRM REP. BY ITS MANAGING
PARTNER NO.4 BIG ALIPURAM STREET
VELLORE-4.

3. UNION OF INDIA,
REPRESENTED BY SECRETARY TO GOVERNMENT OF INDIA,
MINISTRY OF FINANCE,
JEEVAN DEEP BUILDING,
SANSAD MARG,
NEW DELHI - 110 001.

4. UNION OF INDIA,
REPRESENTED BY SECRETARY TO GOVERNMENT OF INDIA,
MINISTRY OF LABOUR AND EMPLOYMENT,
SHRAM SHAKTI BHAWAN,
RAFI MARG, NEW DELHI - 110 001.

5. UNION OF INDIA,
REPRESENTED BY SECRETARY TO GOVERNMENT OF INDIA,
MINISTRY OF LAW AND JUSTICE,
4TH FLOOR, A-WING,
SHASTHRI BHAWAN,
NEW DELHI - 110 001.

(R3 TO R5 SUO-MOTU IMPEADED VIDE ORDER DATED 27.01.2021 MADE IN
WP.24124/2018 BY PDAJ)

- 1 REGIONAL PF COMMISSIONER - ... RESPONDENT in WP No.3090 of 2020
II AND RECOVERY OFFICER EMPLOYEES
PROVIDENT FUND ORGANISATION MINISTRY OF
LABOUR AND EMPLOYMENT GOVERNMENT OF INDIA
REGIONAL OFFICE BHAVISHYA NIDHI BHAVAN,
DR.BALASUNDARAM ROAD, COIMBATORE-641 018.
- 2 ENFORCEMENT OFFICER
DIVISION -15 EMPLOYEES PROVIDENT FUND
ORGANISATION MINISTRY OF LABOUR AND
EMPLOYMENT GOVERNMENT OF INDIA REGIONAL
OFFICE BHAVISHYA NIDHI BHAVAN,
DR.BALASUNDARAM ROAD, COIMBATORE-641 018.
- 3 DEPOSITS AND ACCOUNTS DEPART
MENT (DAD). RESERVE BANK OF INDIA CENTRAL
OFFICE BUILDING SHAHID BHAGAT SINGH ROAD
MUMBAI 400 001.
- 4 THE ASSISTANT GENERAL MANAGER
BANKING DEPARTMENT RBI BAKERY JUNCTION
PB NO.6507 THIRUVANANTHAPURAM 695 033.
- 5 M/S.CHAKRAVARTHY TECHNOLOGIE
S (P) LTD. REP. BY ITS MANAGING DIRECTOR
MRS.P.SUANTHI 1/121 KAMBAN STREET
VINAYAGAPURAM VILANKURICHI SARAVANAMPATTI
COIMBATORE 641 035.
- 6 P.PRABHAKARAN
S/O.V.PATHERVELLAI DIRECTOR
M/S.CHAKRAVARTHY TECHNOLOGIES (P) LTD.
1/121 KAMBAN STREET VINAYAGAPURAM VILANKURICHI
SARAVANAMPATTI COIMBATORE-641 035.

7. UNION OF INDIA,
REPRESENTED BY SECRETARY TO GOVERNMENT OF INDIA,
MINISTRY OF FINANCE,
JEEVAN DEEP BUILDING,
SANSAD MARG,
NEW DELHI - 110 001.

8. UNION OF INDIA,
REPRESENTED BY SECRETARY TO GOVERNMENT OF INDIA,
MINISTRY OF LABOUR AND EMPLOYMENT,
SHRAM SHAKTI BHAWAN,
RAFI MARG, NEW DELHI - 110 001.

9. UNION OF INDIA,
REPRESENTED BY SECRETARY TO GOVERNMENT OF INDIA,
MINISTRY OF LAW AND JUSTICE,
4TH FLOOR, A-WING,
SHASTHRI BHAWAN,
NEW DELHI - 110 001.

(R7 TO R9 SUO-MOTU IMPEADED VIDE ORDER DATED 27.01.2021 MADE IN
WP.3090/2020 BY PDAJ)

1 REGIONAL PF COMMISSIONER -II ... RESPONDENT in WP No.10094 of 2020
AND RECOVERY OFFICER EMPLOYEE PROVIDENT
FUND ORGANISATION REGIONAL OFFICE
BHAVISHYA NIDHI BHAWAN PB.O.3875
DR. BALASUNDARAM ROAD COIMBATORE 641

2 M/S.M.P.SHANTEX PVT. LTD.
(IN LIQUIDATION) OFFICIAL LIQUIDATOR
CORPORATE BHAWAN (UTI BUILDING) 3RD FLOOR
NO.24 RAJAJI SALAI CHENNAI 600 001.

3 THE DIVISION OF BANK ACCOUNTS
BANKING DEPARTMENT (BD) RESERVE BANK OF
INDIA MUMBAI REGIONAL OFFICE 2ND FLOOR
MAIN BUILDING SHAHID BHAGAT SINGH ROAD
FORT MUMBAI 400 001

4. UNION OF INDIA,
REPRESENTED BY SECRETARY TO GOVERNMENT OF INDIA,
MINISTRY OF FINANCE,
JEEVAN DEEP BUILDING,
SANSAD MARG,
NEW DELHI - 110 001.

5. UNION OF INDIA,
REPRESENTED BY SECRETARY TO GOVERNMENT OF INDIA,
MINISTRY OF LABOUR AND EMPLOYMENT,
SHRAM SHAKTI BHAWAN,
RAFI MARG, NEW DELHI - 110 001.

6. UNION OF INDIA,
REPRESENTED BY SECRETARY TO GOVERNMENT OF INDIA,
MINISTRY OF LAW AND JUSTICE,
4TH FLOOR, A-WING,
SHASTHRI BHAWAN,
NEW DELHI - 110 001.

(R4 TO R6 SUO-MOTU IMPEADED VIDE ORDER DATED 27.01.2021 MADE IN WP.10094/2020 BY PDAJ)

Writ Petition filed under article 226 of the Constitution of India praying for

1 WP No.10585 of 2018

issue a writ direction or order in the nature of writ of certiorarified mandamus, calling for records of the 1st Respondent pertaining to its orders dated 23.1.2018 contained in the document styled as MINUTES OF THE MEETING HELD WITH THE OFFICIALS OF UNION BANK OF INDIA AND EPFO ON 23.1.2018 in so far as it pertains to the non-lifting of attachment of properties, and consequentially forbear the 1st Respondent from interfering with the petitioner right to proceed against the secured assets given the 2nd and 3rd respondents under the Securitisation Act, 2002

2 WP No.24124 of 2018

issue a writ of certiorari or any other appropriate writ, order or direction of like nature Calling for the records pertaining to the proceedings bearing No.TN/VLR/19937/Recovery 2018-19/729 dated 05.06.2018 on the files of the 1st respondent and quash the same

3 WP No.3090 of 2020

issue a writ of certiorari or any other appropriate order in the nature of a writ to call for the records of the 1st respondent in his proceedings in EPFO - Vs ELPE Engineers - CB/CBE/77875 and the consequential communication Ref.No.TN/RO/CBE/Recovery/77875/CD-15/2020 dated 21/01/2020 and quash the same as being in derogation to the rights of the petitioner.

4 WP No.10094 of 2020

issue a writ of certiorarified mandamus or other suitable writ or order/direction to call for the records of the 1st respondent in relation to passing of impugned order No.TN/RO/CBE/Recovery/45768/CC-29/2020 dated 13/03/2020 and quash the same as ultra vires, illegal, unlawful, nonest in law and consequently direct the 1st respondent to recall the impugned order forwarded to the 3rd respondent.

5 WMP No.12536 of 2018

to issue a Temporary Injunction restraining the 1st Respondent herein, its subordinates or officers, from interfering with the petitioners rights to enforce the securities given to it by the Respondents 2 and 3,

6 WMP No.28117 of 2018

To grant an interim injunction restraining the 1st respondent, its men, servants, agents and nominees from bringing the properties morefully described in the schedule annexed to the injunction petition

SCHEDULE

a. Property at Door No.6, Agha Bazaar, Vellore Town, Vellore Taluk, Vellore District.

b. Property at rear portion of Door No.2, 2/1, and 3 to 6, adjacent to Adam Complex, Agha Bazaar, Vellore Town, Vellore Taluk, Vellore District.

7 WMP No.28118 of 2018

To stay the operation of the proceedings of the 1st respondent bearing No.TN/VLR/19937/Recovery 2018-19/729 dated 05.06.2018

8 WMP No.3635 of 2020

To grant of stay and thus there shall be ad interim stay against the further proceedings of the 1st respondent in the matter of proceedings dated 06/01/2020 and 20/01/2020 as found in the letter dated 21/01/2020

9 WMP No.12268 of 2020

To grant interim stay of all further proceedings in relation to impugned order No.TN/RO/CBE/Recovery/45768/CC-29/2020 dated 13/03/2020 passed by the the 1st respondent directing the 3rd respondent to pay its PF dues from and out of the SBI Current Account No.30222401001 maintained with division of bank accounts, banking department, Mumbai regional Office of reserve Bank of India

Order : These petitions coming on this day for hearing upon perusing the petition and the respective affidavits filed in support thereof and upon hearing the arguments of M/S.SRINATH SRIDEVAN, Advocate for the petitioner in WP.No.10585/2018 and of M/S.JAYESH B.DOLIA for M/S.AIYAR AND DOLIA Advocate for the petitioner in WP.No.24124/2018 and of M/S.OM.PRAKASH, Senior Counsel for M/S.RAMALINGAM AND ASSOCIATES Advocate for the petitioner in in WP.No.3090/2020 and of M/S.M.L.GANESH Advocate for the petitioner in WP.No.10094/2020 and of M/S.T.R.SUNDARAM, Advocate for the respondents in WP.No.10585/2018 and of M/S.V.J.LATHA, Advocate for the 1st respondent in WP.No.24124/2018 and of M/S R.MEENAKSHI STANDING COUNSEL for the 1 & 2 respondents in WP.No.3090/2020 & 1st respondent in WP.No.10094/2020 and of M/S.C.MOHAN for M/S.KING ADN PATRIDGE Advocate for the 3 & 4 respondents in WP.No.3090/2020 & 3rd respondent in WP.No.10094/2020 the court made the following order:-

The Petitioners in these Writ Petitions are banks who are secured creditors under the provisions of the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 (hereinafter referred to as the 'SARFAESI Act for short). The secured assets belonging to the borrowers of the Petitioners in respect of which security interest is claimed have been attached by the authorities under the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (hereinafter referred to as the 'EPF Act' for short) in the exercise of powers under Section 8-F of the EPF Act claiming first charge in terms of Section 11(2) of the

EPF Act for recovery of provident fund dues. The authorities under the EPF Act have placed reliance on the decisions of the Hon'ble Supreme Court of India in **Maharashtra State Co-operative Bank Limited -vs- Assistant Provident Fund Commissioner** [(2009) 10 SCC 123] and **Employees Provident Fund Commissioner -vs- Official Liquidator of ESSKAY Pharmaceuticals Limited** [(2011) 10 SCC 727] to buttress the said claim made. At this juncture, it is necessary to extract Section 11(2) of the EPf Act, which reads as follows:-

"11. Priority of payment of contributions over other debts:-

....

(2) Without prejudice to the provisions of sub-section (1), if any amount is due from an employer whether in respect of the employee's contribution (deducted from the wages of the employee) or the employer's contribution, the amount so due shall be deemed to be the first charge on the assets of the establishment, and shall, notwithstanding anything contained in any other law for the time being in force, be paid in priority to all other debts."

The recovery proceedings initiated by the authorities under the EPF Act relating to the same secured assets towards provident fund dues is impeached by the Petitioners in these Writ Petitions.

2. It is the case of the Petitioners that the amendments made by way of introduction of Section 31-B of the Recovery of Debts and Bankruptcy Act, 1993 (hereinafter referred to as the 'RDB Act' for short) and Section 26-E of the SARFAESI Act after the aforesaid decisions of the Hon'ble Supreme Court of India has changed the legal position, which are extracted below:-

31-B. Priority to secured creditors:- Notwithstanding anything contained in any other law for the time being in force, the rights of secured creditors to realise secured debts due and payable to them by sale of assets over which security interest is created, shall have priority and shall be paid in priority over all other debts and Government dues including revenues, taxes, cesses and rates due to the Central Government, State Government or local authority.

Explanation:- For the purposes of this section, it is hereby clarified that on or after the commencement of the Insolvency and Bankruptcy Code, 2016, in cases where insolvency or bankruptcy proceedings are pending in respect of secured assets of the borrower, priority to secured creditors in payment of debt shall be subject to the provisions of that Code.

26-E. Priority to secured creditors:- Notwithstanding anything contained in any other law for the time being in force, after the registration of security interest, the debts due to any secured creditor shall be paid in priority over all other debts and all revenues, taxes, cesses and other rates payable to the Central Government or State Government or local authority.

Explanation:- For the purposes of this section, it is hereby clarified that on or after the commencement of the Insolvency and Bankruptcy Code, 2016 (31 of 2016), in cases where insolvency or bankruptcy proceedings are pending in respect of secured assets of the borrower, priority to secured creditors in payment of debt shall be subject to the provisions of that Code.

The decision of the Hon'ble Supreme Court of India in **Solidaire India Ltd., -vs- Fairgrowth Financial Services Ltd.**, [(2001) 3 SCC 71] has been cited by the Petitioners to emphasize that when there is conflict of non obstante clauses in two special enactments, it is the later enactment which must prevail. That apart, it is brought to notice that the Full Bench of this Court in **Assistant Commissioner (CT), Anna Salai - III Assessment Circle -vs- Indian Overseas Bank** [(2016) 6 CTC 769] taking cognizance of the statutory amendments with effect from 01.09.2016 has held that a secured creditor would have priority of charge over the secured assets with regard to taxes and other dues and that it would govern the rights of the parties in respect of even a lis pending. It is informed that appeal against that order has been preferred before the Hon'ble Supreme Court in SLP (Civil) Diary No. 20471 of 2017 and by an interim order dated 16.03.2018, status quo as existing on that date has been required to be maintained by the parties in the meantime.

3. A similar contention raised by a secured creditor, as in this case, has however not been accepted by this Court in **UCO Bank -vs- Recovery Officer, Employees Provident Fund Organisation** (Order dated 27.11.2019 in W.P. No. 21976 of 2019). According to the Petitioners, such view taken is not in consonance with the aforesaid binding decisions that had been placed before the Court. On the other hand, it is sought to be justified by the authorities under the EPF Act that the words 'all other debts' mentioned in Section 31-B of the RDB Act and Section 26-E of the SARFAESI Act does not include provident fund dues under the EPF Act. That apart, the Hon'ble Supreme Court of India in **KSL and Industries Limited -vs- Arihant Threads Limited** [(2015) 1 SCC 166], while construing the overriding effect in two different special statutes, has taken the view that it would not be an unexceptionable rule that the later enactment must prevail in all circumstances and other relevant provisions in the respective statutes would also have to be taken into account while resolving

4. Since the matter involves the interpretation of the provisions of the RDB Act, the SARFAESI Act and the EPF Act, it is necessary to implead the concerned Ministries of the Central Government as parties to these Writ Petitions. Accordingly, the following authorities are *suo motu* impleaded as Respondents in these Writ Petitions:-

1. Union of India,
represented by Secretary to Government of India,
Ministry of Finance,
Jeevan Deep Building,
Sansad Marg,
New Delhi - 110 001.
2. Union of India,
represented by Secretary to Government of India,
Ministry of Labour and Employment,
Shram Shakti Bhawan,
Rafi Marg, New Delhi - 110 001.
3. Union of India,
represented by Secretary to Government of India,
Ministry of Law and Justice,
4th Floor, A-Wing,
Shasthri Bhawan,
New Delhi - 110 001.

Notice shall be issued to the newly impleaded Respondents in all these Writ Petitions and the Learned Additional Solicitor General of India for Madras High Court.

5. Having regard to the rival contentions raised by the secured creditors under the RDB Act and the SARFAESI Act on one hand and the authorities under the EPF Act on the other, it would be appropriate that the matter is placed before a Larger Bench of Judges of this Court to decide the following questions of law which arise in these cases:-

- (i) Whether the words 'all other debts' in Section 31-B of the RDB Act and Section 26-E of the SARFAESI Act would not encompass provident fund dues recoverable under the EPF Act?
- (ii) Whether the overriding effect on other laws in Section 11(2) of the EPF Act continues to operate against the secured assets of secured creditors despite Section 31-B of the RDB Act and Section 26-E of the SARFAESI Act?
- (iii) Whether Section 31-B of the RDB Act and Section 26-E of the SARFAESI Act, which have come into force with effect from 01.09.2016, would prevail over Section 11(2) of the EPF Act?

- (iv) In the event of arriving at the conclusion that special enactments, which relate to different fields of legislation, cannot be held to be repugnant to each other, whether the rule of harmonious construction of statutes could be invoked to attune the rigour of the non obstante clauses in Section 31-B of the RDB Act read with Section 26-E of the SARFAESI Act, and Section 11(2) of the EPF Act so as to entitle the secured creditors under the SARFAESI Act as well as the authorities under the EPF Act to simultaneously exercise first charge over the secured assets of the defaulter establishment for their respective dues akin to *pari passu* arrangement?
- (v) If so, when either the authorities under the EPF Act or the secured creditors under the SARFAESI Act bring the secured assets of a defaulter establishment for sale, what would be the manner in which the ratio of apportionment of the sale proceeds has to be determined between them towards recovery of their respective dues?

Registry is directed to place the papers before the Hon'ble Chief Justice for obtaining necessary orders in this regard.

-sd/-

27/01/2021

/ TRUE COPY /

Sub-Assistant Registrar (Statistics / C.S.)
High Court, Madras - 600 104.

TO

1 THE ASSISTANT COMMISSIONER
EMPLOYEES PROVIDENT FUND ORGANISATION
MINISTRY OF LABOUR AND EMPLOYMENT REGIONAL
OFFICE 37, ROYAPETTAH HIGH RD, CHENNAI-14.

2. THE CHIEF MANAGER,
UNION BANK OF INDIA,
INDUSTRIAL FINANCE BRANCH,
UNION BANK BHAVAN - I FLOOR,
139, BROADWAY,
CHENNAI - 600 108.

3. THE CHIEF MANAGER CUM AUTHORIZED OFFICER,
INDIAN BANK,
VELLORE MAIN ROAD BRANCH,
46-51, TKM COMPLEX,
KATPADI ROAD,
VELLORE - 632 004.

4. THE CHIEF MANAGER,
STATE BANK OF INDIA,
STRESSED ASSETS MANAGEMENT BRANCH,
NO. 1112, 1ST FLOOR, RAJA PLAZA,
AVINASHI ROAD,
COIMBATORE - 641 037.
5. THE CHIEF MANAGER,
STATE BANK OF INDIA,
STRESSED ASSETS RECOVERY BRANCH,
377/1, DR. NANJAPPA ROAD,
COIMBATORE - 641 018.
6. THE ASSISTANT COMMISSIONER,
EMPLOYEES' PROVIDENT FUND ORGANISATION,
MINISTRY OF LABOUR AND EMPLOYMENT,
REGIONAL OFFICE,
37, ROYAPETTAH HIGH ROAD,
CHENNAI - 600 014.
7. THE ASSISTANT PROVIDENT COMMISSIONER AND
RECOVERY OFFICER,
EMPLOYEES PROVIDENT FUND ORGANISATION,
S-1, TNHB PHASE - II,
SATHUVACHARI,
VELLORE - 632 009.
8. THE REGIONAL PF COMMISSIONER - II AND RECOVERY OFFICER,
EMPLOYEES PROVIDENT FUND ORGANISATION,
REGIONAL OFFICE, BHAVISHYA NIDHI BHAWAN,
PB NO. 3875, DR. BALASUNDARAM ROAD,
COIMBATORE - 641 018.
9. THE ASSISTANT GENERAL MANAGER,
DIVISION OF BANK ACCOUNTS,
BANKING DEPARTMENT (BD),
RESERVE BANK OF INDIA,
MUMBAI REGIONAL OFFICE,
2ND FLOOR, MAIN BUILDING,
SHAHID BHAGAT SINGH ROAD,
FORT,
MUMBAI - 400 001.
10. THE ASSISTANT GENERAL MANAGER,
DEPOSITS AND ACCOUNTS DEPARTMENT (DAD),
RESERVE BANK OF INDIA,
CENTRAL OFFICER BUILDING,
SHAHID BHAGAT SINGH ROAD,
MUMBAI - 400 001.

11. THE ASSISTANT GENERAL MANAGER,
BANKING DEPARTMENT - RBI,
BAKER JUNCTION,
PB NO. 6507,
THIRUVANANTHAPURAM - 695 033.
12. THE OFFICIAL LIQUIDATOR OF THE MADRAS
HIGH COURT,
M/S. ZYLOG SYSTEMS LTD.,
CORPORATE BHAVAN,
RAJAJI SALAI,
CHENNAI - 600 001.
13. THE OFFICIAL LIQUIDATOR,
M/S. M.P. SHANTEX PVT. LTD (IN LIQUIDATION),
CORPORATE BHAWAN (UTI BUILDING), 3RD FLOOR,
NO. 24, RAJAJI SALAI,
CHENNAI - 600 001.

COPY TO

14. THE SECRETARY TO GOVERNMENT OF INDIA,
MINISTRY OF FINANCE,
JEEVAN DEEP BUILDING,
SANSAD MARG,
NEW DELHI - 110 001.
15. THE SECRETARY TO GOVERNMENT OF INDIA,
MINISTRY OF LABOUR AND EMPLOYMENT,
SHRAM SHAKTI BHAWAN,
RAFI MARG,
NEW DELHI - 110 001.
16. THE SECRETARY TO GOVERNMENT OF INDIA,
MINISTRY OF LAW AND JUSTICE,
4TH FLOOR, A-WING,
SHASTHRI BHAWAN,
NEW DELHI - 110 001.
17. THE ADDITIONAL SOLICITOR GENERAL OF INDIA,
MADRAS HIGH COURT,
CHENNAI - 600 104.
18. M/S. ZYLOG SYSTEMS INDIA LTD.,
NO. 155, THIRUVALLUVAR SALAI,
KUMARAN NAGAR,
SHOLINGANALLUR,
CHENNAI - 600 119.

19. M/S. ABDUL AZEEZ SON AND CO.,
A PARTNERSHIP FIRM,
REP. BY ITS MANAGING PARTNER,
NO. 4, BIG ALIPURAM STREET,
VELLORE - 4.

20. M/S.CHAKRAVARTHY TECHNOLOGIES (P)
LIMITED,
REP. BY ITS MANAGING DIRECTOR,
MRS. P.SUGANTHI, 1/121, KAMBAN STREET,
VINAYAGAPURAM,
VILANKURICHI,
SARAVANAMPATTI,
COIMBATORE - 641 035.

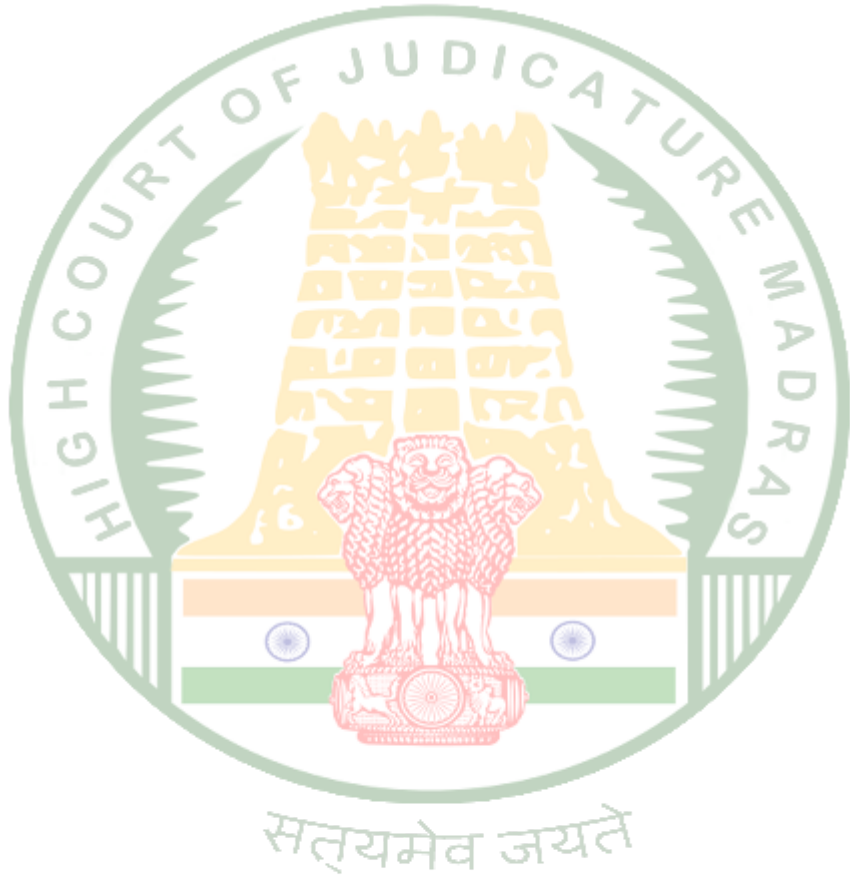
Order
in
WP.Nos.10585 and 24124 of 2018
and WMP.Nos.12536, 28117 and 28118 of 2018
WP.Nos.3090 and 10094 of 2020
and WMP.Nos.3635 and 12268 of 2020

Date :27/01/2021

From 26.2.2001 the Registry is issuing certified
copies of the Interim Orders in this format
KP(03/02/2021)

सत्यमेव जयते

WEB COPY



WEB COPY