

(1965) 12 MP CK 0011

In the Madhya Pradesh High Court

Case No : Miscellaneous Petition No. 338 of 1963

Amalgamated Coalfields Limited and Others

APPELLANT

Vs

State of Madhya Pradesh and Others

RESPONDENT

Date of Decision : 13-12-1965

Acts Referred:

Constitution of India, 1950 — Article 226, 286, 286(2)

Citation : AIR 1966 MP 215 : (1967) JLJ 124 : (1966) 11 MPLJ 667 : (1966) 18 STC 251

Hon'ble Judges : P.V. Dixit, C.J.;K.L. Pandey, J

Bench : Division Bench

Advocate : N.A. Palkhiwala, R.K.P. Shankardass, A.P. Sen and N.C. Misra, for the Appellant; C.K. Daphtari, Attorney General and M. Adhikari, General, for the Respondent

Final Decision : Allowed

Judgement

Dixit, C.J.

This order will also govern the disposal of Misc. Petitions Nos. 544, 371, 372 373 and 374 of 1963, Nos. 450, 453, 571 and 616 of 1964, and Nos. 12, 13, 14. 15. 60, 74, 111, 284, 285 and 306 of 1965.

The common question raised in these twenty applications under Articles 226 and 227 of the Constitution is as regards the levy of sales-tax under the Central Provinces and Berar Sales Tax Act, 1947, and the Madhya Pradesh General Sales Tax Act, 1958, on four petitioner-companies, namely, the Amalgamated Coalfields Ltd., Calcutta, the Pench Valley Coal Company Ltd., Calcutta, the Rewa Coalfields Ltd., Calcutta, the Jhagrakhand Collieries Private Ltd., Calcutta, on the price of coal supplied to allottees outside the State of Madhya Pradesh pursuant to directions issued by the Coal Controller under the Colliery Control Order, 1945, (hereinafter referred to as the Order), during certain periods of assessment falling within the years from 1st January 1953 to 31st March 1961.

Miscellaneous Petitions Nos. 338, 344 and 371 of 1963, Nos. 450 and 616 of 1964, and Nos. 14 and 15 of 1965 have been filed by the Amalgamated Coalfields Ltd., and relate to the periods of assessment covered by the financial years 1954 to 1961. The Pench Valley Coal Co., Ltd. has also filed seven petitions concerning the same periods of assessment, and they are Misc. Petitions Nos. 372, 373 and 374 of 1963, Nos. 453 and 571 of 1964, and Nos. 12 and 13 of 1965. The three petitions, namely, Misc. Petitions Nos. 60, 74 and 111 of 1965, of the Rewa Coalfields Ltd. relate to the periods 1957-58, 1958-59 and from 1st April 1959 to 31st December 1959. The remaining three petitions of the Jhagrakhand Collieries Private Ltd. concern assessments for the calendar years 1953, 1955 and 1956. In these petitions, the Directors and the Shareholders of the four companies have also been joined as petitioners. The petitioner-companies carry on the business of mining coal from their collieries and supplying it to consumers in and outside the State of Madhya Pradesh. They are "registered dealers" under the C. P. and Berar Sales Tax Act, 1947, and the M. P. General Sales Tax Act, 1958. At all material times, coal was a controlled commodity, the sale, distribution and movement of which was regulated and controlled by the Coal Controller and various other authorities empowered in that behalf under the Colliery Control Order, 1945.

During the assessment periods in question, the assessees despatched coal to the various Railway Administrations at various destinations outside the State of Madhya Pradesh in compliance with the directions issued by the Ministry of Production, Government of India, under clauses 8 and 9 of the Order. They also despatched coal to other buyers outside the State under the directions of the Coal Controller, Government of India, exercising powers under the Order. The Additional Assistant Commissioner of Sales Tax, Jabalpur, and the Assistant Commissioners of Sales Tax of Rewa and Bilaspur rejected the plea of the assessees that despatches of coal to the Railway Administrations and to other persons in compliance with the instructions of the Coal Controller were not liable to be included in the taxable turnover inasmuch as there was no sale by the assessees of coal thus despatched by them in compliance with the directions issued by the Coal Controller in exercise of his powers under the Order. They also rejected the alternative submission of the assessees that if the disposal of coal amounted to sale transactions, then the sales were hit by one or the other prohibition contained in Article 286(1)(a), read with the Explanation thereto, and Article 286(2) of the Constitution, or by both these prohibitions, and sales tax was, therefore not exigible in respect of those despatches of coal under the relevant Sales Tax Act of the State of Madhya Pradesh. The taxing authorities treated all despatches of coal by the assessees to the various Railway Administrations and to other persons in compliance with the directions issued by the Coal Controller as sales taxable under the local enactments, and accordingly made the impugned orders. In coming to the conclusion, that he did the Additional Assistant Commissioner of Sales Tax Jabalpur, relied on the decision of the Andhra Pradesh High Court in Singareni Collieries Co. Ltd. Vs. The State of

Andhra Pradesh, , and observed that the facts and the nature of transactions in the present cases were similar and identical with the transactions dealt with by the Andhra Pradesh High Court in the case of Singareni Collieries.

The assesseees have preferred appeals against the orders of assessment before the Deputy Commissioner of Sales Tax, Jabalpur. Those appeals have not yet been admitted as the assesseees have not deposited one-third amount of the tax assessed. It has been averred by the petitioner-companies that they are not in a position to comply with the demand of deposit of one-third of the tax amount made by the authorities, as they did not recover during the years in question any sales-tax from the outside allottees and in the normal working of the companies no financial adjustment can now be made for meeting the demand. The assesseees have, therefore, filed these petitions under articles 226 and 227 of the Constitution praying for writs to quash the assessment orders of the taxing authorities imposing sales tax against them, and for consequential reliefs preventing the levy and collection of that tax.

The decision of the Andhra Pradesh High Court in 1961 12 S.T.C. 765 : (AIR 1862 AP 75), on which the impugned orders of assessment passed by the Additional Assistant Commissioner of Sales Tax, Jabalpur, are based, has now been reversed by the Supreme Court in *Singareni Collieries Co. Ltd. v. State of A. P.* Civil Appeal No. 950-952 of 1963. D/-12-10-1965 : (AIR 1965 SC 563).

In that case also, the question arose whether certain transactions of supply of coal by the Singareni Collieries Co. Ltd. outside the limits of the State under orders of the Coal Commissioner, made in the exercise of his powers under the Colliery Control Order, 1945, were liable to sales-tax under the Hyderabad General Sales Tax Act, 1950. The Supreme Court has held that sales-tax under the Hyderabad General Sales Tax Act, 1950, on transactions of coal delivered by the Singareni Collieries Co. Ltd. during the period from 1st April 1954 to 6th September 1955 to the railway or other carrier for carriage to places outside the taxing State and for delivery for consumption therein is not leviable by virtue of the Explanation to Article 286(1), as it stood before it was deleted by the Constitution (Sixth Amendment) Act, 1956, which came into force on 11th September 1956; and that for the period from 7th September 1955 to 10th. September 1956 the transactions are not taxable because they are covered by the Explanation to Article 286(1), and also because they are inter-State sales and during that period the State had no power to levy tax on interstate sales. It has further been held by the Supreme Court that during the period from 11th September 1956, when Article 286(2) of the Constitution was repealed by the Constitution (Sixth Amendment) Act, 1956, to 4th January 1957, there was no power in the State to tax an inter-State sale, and for the period between 5th January 1957, when the Central Sales Tax Act, 1956, became operative, and 31st March 1957, the power to tax inter-State-sales was governed by the Central Sales Tax Act, 1956. The Supreme Court observed that coal in the appeals before them "was transported from the colliery of the company to consumers outside

the taxing State as a result of a covenant or incident of the contract of sale, and, therefore, the sale must be regarded as an inter-State sale and not liable to be taxed under the Hyderabad General Sales Tax Act, 1950 ".

In view of this decision of the-Supreme Court, Shri Palkhivala, learned counsel for the petitioners, did not think it necessary to urge before us the contention that there was no sale by the assesseees of coal despatched by them to the Railway Administrations and other persons in compliance with the directions issued by the Coal Controller in exercise of the authority under the Colliery Control Order, 1945. For the purposes of these petitions he assumed that compliance with the allotment orders issued by the Coal Controller resulted in contracts of sale, and contended that the procedure of sale in the cases before us being exactly the same as in the case of Singareni Collieries, therefore as held by the Supreme Court in Civil Appeals Nos. 950-952 of 1963 D/-12-10-1965 : (AIR 1960 SC 563) , the assesseees could not be made-liaible for payment of any sales-tax under the C. P. and Berar Sales Tax Act, 1947, and the M. P. General Sales Tax Act, 1958, on the price of coal supplied to allottees outside the State of Madhya Pradesh pursuant to directions of the Coal Controller issued under the Colliery Control Order, 1945. Learned counsel pointed out that the Additional Assistant Commissioner of Sales Tax, Jabalpur, himsef had found that there was no distinction between the nature of transaction of despatches of coal in the present cases and those considered by the Andhra Pradesh High Court in Singareni Collieries Co. Ltd. Vs. The State of Andhra Pradesh, . He, however, made the comment that the Additional Assistant Commissioner of Sales Tax was not justified in observing that the assesseees had not produced "contracts of sales, or any other documents pertaining to sales", when the assesseees had filed before him specimen of permit, consent letter, priority sanction, documents relating to indent of wagons by the colliery, forwarding notes, loading advice and despatch advice to illustrate the nature of transactions of despatch of coal to an allottee in compliance with the directions of the Coal Controller, and when the assesseees had addressed a communication to the taxing officer expressing their readiness to give inspection at their costs of identical documents relating to all transactions entered into by them during the material assessment periods. In regard to the alternative remedy of appeals for attacking the assessment orders, it was conceded that the petitioners had this remedy. It was, however, urged that it would cause considerable inconvenience and hardship to the assesseees to force them to pursue the appeals they have filed after paying the requisite deposit amounts when the present cases were indistinguishable even on facts from the case of Singareni Collieries Co., Ltd. Vs. State of Andhra Pradesh and Others, and the point raised in these petitions was completely covered by the decision of the Supreme Court in that case; that the petitioners had not recovered any sales-tax from the Railway Administration; that the matter of liability of the assesseees to sales-tax under the local Acts had been pending for over ten years; and that, therefore, there was no point in asking the petitioners to make the requisite deposits in connection with the appeals preferred by them just for the purpose of

being told by the appellate authority that the matter of their assessment was completely covered by the Supreme Court decision in the case of Singareni Collieries Co. Ltd.

In answer, learned Attorney General appearing for the respondents said that if the judgment of the Supreme Court in the case of Singareni Collieries Co. Ltd. fully concluded the common question arising in these petitions, then there was no point in asking the assesseees to seek the relief of having the assessment orders quashed by the appellate authority in the appeals they have preferred. Learned Attorney General did not say that the transactions of despatches of coal in the cases before us differed from those dealt with by the Supreme Court in the case of Singareni Collieries Co. Ltd. C. A. Nos. 950-952 of 1963 D/-12-10-1965 : (AIR 1966 SC 663). He, however, commended to us for acceptance the argument that in the case of coal supplied by the assesseees to the railways owned by the Central Government, there was actual delivery of coal at the base-station in the State where coal was loaded into wagons inasmuch as the railways and the wagons belonged to Government; that being so, the subsequent transport of coal outside the State for consumption could not bring the sales within the terms of the Explanation to Article 286(1); that the said Explanation would have been attracted only if coal had been, as a direct result of sale transactions, delivered outside the State for purposes of consumption in the State of first delivery; that in the case of coal supplied to the railways there was no "deli-very-cum-consumption" outside the State of Madhya Pradesh; and that there was no sale in the course of inter-State trade inasmuch as coal having been actually delivered to the Railway Administration at the base-station, it could not be said that the subsequent transport of it across the border of the State was occasioned by the sale transactions. It was suggested that in the case of despatches of coal to buyers other than the Railway Administrations, there was nothing to indicate that coal was actually delivered to all such buyers outside the State, and that it was likely that some of them might have taken delivery at pit's mouth.

In our judgment, in view of the recent decision of the Supreme Court in the case of Singareni Collieries Co., Ltd. Vs. State of Andhra Pradesh and Others, , it must be held in the cases before us that coal was transported from the collieries of the four assessee-companies and actually delivered to consumers outside the State of Madhya Pradesh for the purpose of consumption as a direct result of a covenant or incident of the contracts of sales and coal was moved from the State of Madhya Pradesh into other States as a result of the contracts of sales, and the sales were inter-State sales not liable to be taxed under the C. P. and Berar Sales Tax Act, 1947, and the M. P. General Sales Tax Act, 1958. The provisions of the Colliery Control Order, 1945, under which directions were issued by the Coal Controller to the assesseees for supply of coal to allottees outside the State, have been analysed in the Supreme Court's decision. It is therefore, unnecessary for us to go into a detailed analysis of the provisions of the Order. It is sufficient to say that under the Colliery Control Order, which extended to the whole of India

except the State of Jammu and Kashmir, the supply use and disposal of coal was regulated from the stage of production till consumption. No person could acquire or purchase or agree to acquire or purchase any coal from a colliery and no colliery-owner could sell or agree to sell or despatch coal from the colliery, except under the authority and in accordance with the conditions prescribed by the Coal Commissioner or Controller. Further, no person to whom coal was supplied could utilise it for a purpose other than the purpose for which it was supplied to him; nor could he dispose of that coal. It is also very important to note that under clause 12-E no colliery-owner could despatch or agree to despatch or transport any coal from the colliery except under the authority and in accordance with the conditions contained in a general or special authority of the Central Government. The various documents, which were filed by the assessee before the taxing officers to illustrate the manner of sale, disposal and despatches of coal by them to Railway Administrations at various destinations outside the State of Madhya Pradesh and to other buyers outside the State, leave no doubt that coal, on the price of which the assessee-companies were taxed, was actually delivered to allottees outside the State for the purpose of consumption in the States where they carried on business or resided and the movement of coal from the State of Madhya Pradesh to places outside that State was occasioned by the contracts of sales and the allotment orders issued by the Coal Commissioner or Controller in the exercise of his powers under the Colliery Control Order 1945. The supply of coal by the assessee-companies being to allottees outside the State, who were required to utilise it only for the purpose for which it was supplied to them, and the colliery-owners being required to despatch and transport coal to the allottees in accordance with the directions issued to them by the Coal Controller, and the delivery of the coal at the base-station in the State being to the common carrier, namely, the railways, for being transported to allottees outside the State, there can be no room either for the argument that in the case of coal supplied by the assessee-companies to the railways, there was actual delivery of coal in the State of Madhya Pradesh itself when it was loaded into wagons at the base-station in the State, or for the suggestion that persons, other than the Railway Administrations, to whom coal was supplied by the assessee-companies might have taken actual delivery of coal at the pit's mouth. It is true that railways and railway wagons belong to Government, and "Railway Administration" includes Government. But the delivery of coal by the assessee-companies to the railways at the base-station in the State of Madhya Pradesh for being transported to the Railway Administrations at various destinations outside the State was delivery to a "carrier" and not to the Railway Administrations or to the various railway officers who had been allotted coal for consumption outside the State according to the programme fixed by the Railway Board. A railway owned or controlled by Government is as much a "carrier" as is a railway-company engaged in the business of carrying goods of all persons. This position of a government-owned or controlled railway is in no way altered when goods belonging to Government or intended for Government are entrusted to it for transport. So far as non-railway allottees outside the State are concerned, they could not have taken delivery of coal at the pit's mouth

itself when the orders of allotment required the assesseees to transport the coal to them outside the State.

There is no distinction between the present cases and the case of Singareni Collieries Co., Ltd. Vs. State of Andhra Pradesh and Others, , where also despatches of coal were to Railway Administrations. The taxing officer, Jabalpur, found that the transactions of despatches of coal in the present cases were similar to those existing in the case of Singareni Collieries Co. Ltd. But he relied on the decision of the Andhra Pradesh High Court in Singareni Collieries Co. Ltd. Vs. The State of Andhra Pradesh, , which was reversed by the Supreme Court at a date later than when the orders of assessment were made. Learned Attorney General did not suggest that the facts of the present cases were materially different from those found in the case of Singareni Collieries Co., Ltd. Vs. State of Andhra Pradesh and Others, . That being so, the present cases are fully governed by the judgment of the Supreme Court in the case of Singareni Collieries Co. Ltd. As stated earlier, the Supreme Court has held in the case of Singareni Collieries Co., Ltd. Vs. State of Andhra Pradesh and Others, that the transactions of supply of coal by the Singareni Collieries Co. Ltd. outside the limits of the State of Andhra Pradesh under orders of the Coal Commissioner, made in the exercise of his powers under the Colliery Control Order, 1945, were inter-State sales and coal was transported from the colliery to consumers outside the taxing State as a result of a covenant or incident of the contract of sale, and consequently the sales could not be taxed under the Hyderabad General Sales Tax Act, 1950. If the assessee-companies actually delivered, as a direct result of the contracts of sales, coal to consumers outside the State for the purpose of consumption therein, and the transactions of despatches of coal were also inter-State sales, then no sales tax could be levied under the C. P. and Berar Sales Tax Act, 1947, and the M. P. General Sales Tax Act, 1958, on the assesseees in respect of the periods for which they have been assessed.

For the period from 1st January 1953 to 6th September 1955 (during which, under the Sales Tax Laws Validation Act, 1956, the ban contained in Article 286(2), as it stood originally, did not operate), sales tax on coal delivered to allottees outside the State of Madhya Pradesh and for delivery for consumption in the outside State was not leviable by virtue of the Explanation to Article 286(1), as it stood before it was deleted by the Constitution (Sixth Amendment) Act, 1956, which came into force on 11th September 1956. During the period from 7th September 1955 to 10th September 1956, the transactions were not taxable both because they were covered by the Explanation to Article 286(1) and because they were also inter-State sales. In this period the ban contained in Article 286(2) again became operative as the Sales Tax Laws Validation Act, 1956, was not extended to cover that period and, therefore, the State had no power to levy tax on inter-State sales. By the Constitution (Sixth Amendment) Act, 1956, which came into force on 11th September 1956, the Explanation to Article 286(1) was deleted and for clauses (2) and (3) of Article 286 new clauses were substituted. The result of this amendment was that during the period from

11th September 1956 to 4th January 1957 there was no power in the State to tax an inter-State sale, and consequently no sales tax could be imposed on the assessee-companies for despatches of coal during this period.

The Constitution (Sixth Amendment) Act, 1956, also inserted a new clause in Article 269 giving Parliament the power to formulate principles for determining when a sale or purchase of goods takes place in the course of inter-State trade or commerce, and in order to carry into effect the conferment of this power, the Sixth Amendment inserted a new entry, Entry 92-A, in the First List of the Seventh Schedule and amended Entry 54 of the State List. In exercise of this power, Parliament enacted the Central Sales Tax Act, 1956 which came into force from 5th January 1957. Section 3 of the Central Sales Tax Act, 1956, lays down that-

"3. A sale or purchase of goods shall be deemed to take place in the course of interstate trade or commerce if the sale or purchase-

(a) occasions the movement of goods from one State to another; or

(b) is effected by a transfer of documents of title to the goods during their movement from one State to another.

* * * *"

It has been held by the Supreme Court in *The Cement Marketing Co. of India Ltd. and Another Vs. The State of Mysore and Another, and State Trading Corporation of India Ltd. Vs. State of Mysore*, that a sale occasions the movement of goods from one State to another within section 3(a) of the Central Sales Tax Act, 1956, when the movement "is the result of a covenant or incident of the contract of sale." Here the movement of coal from the State of Madhya Pradesh to allottees outside the State was occasioned by the contracts of sales and the allotment orders issued by the Coal Controller in exercise of his powers under the Colliery Control Order, 1945. Therefore, for the period from 5th January 1957, when the Central Sales Tax Act, 1956, came into force, and onwards, the State of Madhya Pradesh had no power at all to tax under the local Acts transactions of coal despatches during this period. In that period the power to tax inter-State sales was governed by the Central Sales Tax Act, 1956. Thus the levy of sales tax under the C. P. and Berar Sales Tax Act, 1947, and the M. P. General Sales Tax Act, 1958, on the assessee-companies on the price of coal supplied by them to allottees outside the State of Madhya Pradesh pursuant to directions issued by the Coal Controller under the Colliery Control Order, 1945 in respect of the periods of assessment in question falling within the years from 1st January 1953 to 31st March 1961 cannot be sustained on any ground.

Having regard to the fact that the present cases of the assesseees are indistinguishable on facts from the case of *Singareni Collieries Co., Ltd. Vs. State of Andhra Pradesh and Others*, and are concluded by the judgment of the Supreme Court in that case, as also regard being paid to the fact that the matter

of the liability of the assessees to sales tax under the local Acts has been pending for several years, it would not be proper to deny to the petitioners the relief they are seeking in these petitions on the ground that they can obtain it in the appeals they have preferred after paying the requisite deposit of tax-amount. The force of the considerations which learned counsel for the petitioners urged for approaching this Court instead of pursuing the appeals the assessee-companies have preferred was not denied by the learned Attorney General. It is well settled that the rule requiring the exhaustion of statutory remedies before the grant of a writ of certiorari is a rule of policy, convenience and discretion rather than a rule of law (See *U. P. State v. Mohd. Nooh* AIR 1958 SC 86). The Supreme Court has recently pointed out in *Sales Tax Officer, Jodhpur and Another Vs. Shiv Ratan G. Mohatta*, that the fact that the assessee has to deposit sales tax while filing an appeal does not mean that he can by-pass the remedies provided by the Sales Tax Act; but if there is "something more", "something going to the root of the jurisdiction of the Sales Tax Officer, something to show that it would be a case of palpable injustice to the assessee to force him to adopt the remedies" provided by the Sales Tax Act, the relief of the issue of a writ of certiorari cannot be refused on the ground that the aggrieved assessee should have availed himself of the alternative remedy of appeal. Here, the levy of sales tax on the assessee-companies on the transactions of coal despatches outside the State of Madhya Pradesh is manifestly without jurisdiction and illegal. That being so, it would not be right to compel the petitioners to pursue the appeals they have filed for having the assessments made against them quashed.

For these reasons, all these applications are allowed. The orders of assessment passed against the four assessee-companies, in so far as they levy sales tax (on outside sales) under the C.P. and Berar Sales Tax Act, 1947, and the M.P. General Sales Tax Act, 1958. amounting to (i) Rs. 3,38,380-5-6 for the assessment year 1955-56 in M.P. No. 338 of 1963 (ii) Rs. 3,80,964-9-4 for the assessment year 1956-57 in M. P. No. 344 of 1963, (Hi) Rs. 2,95,137-12-0 for the assessment year 1954-55 in M.P. No. 371 of 1963, (iv) Rs. 1,19,100-10-6 for the assessment year 1954-55 in M.P. No. 372 of 1963, (v) Rs. 1,79,345-0-3 for the assessment year 1956-57 in M.P. No. 373 of 1963, (vi) Rs. 1,32 125-15-6 for the assessment year 1955-56 in M.P. No. 374 of 1963, (vii) Rs. 3,35,260-5-0 for the assessment year 1957-58 in M.P. No. 450 of 1964, (viii) Rs. 1,63,718.12P for the assessment year 1957-58 in M.P. No. 453 of of 1964, (ix) Rs. 1,56,456. 72 P. for the assessment year 1958-59 in M.P. No. 571 of 1964, (x) Rs. 3,29,376.74 P. for the assessment year 1958-59 in M.P. No. 616 of 1964, (xi) Rs. 1,67,636. 07P. for the assessment year 1959-60 in M.P. No. 12 of 1965, (xii) Rs. 1,45,703.20P. for the assessment year 1960-61 in M.P. No. 13 of 1965, (xiii) Rs. 3, 59,817.49 P. for the assessment year 1960-61 in M.P. No. 14 of 1965, (xiv) Rs. 3,17,293.62P. for the assessment year 1959-60 in M.P. No. 15 of 1965, (xv) Rs. 1,30,983.00 for the assessment year 1958-59 in M.P. No. 60 of 1965, (xvi) Rs. 1,17,216.00 for the assessment year 1957-58 in M.P. No. 74 of 1965, (xvii) Rs. 49,725.89 P. for the assessment period from 1st April 1959 to 31st December 1959 in M. P. No.

111 of 1965, (xviii) Rs. 1,37,129-5-6 for the assessment period from 1st January 1955 to 31st December 1955 in M.P. No. 284, of 1965, (xix) Rs. 1,65, 333.04 P. for the assessment period from 1st January 1953 to 31st December 1953 in M.P. No. 285 of 1965, and (xx) Rs. 1,95,053.37 P. for the period of assessment from 1st January 1956 to 31st December 1956 in M. P. No. 306 of 1965, are quashed. The demand notices to the assessee- companies for the payment of the aforesaid amounts are also quashed and the opponents are restrained from recovering those amounts from the petitioners. The petitioners shall have costs of their applications. Counsel's fee in each case is fixed at Rs. 200/-. The outstanding amount of security deposit shall be refunded to the petitioners in each case.