
(1964) 10 AP CK 0008

In the Andhra Pradesh High Court

Case No : Civil Revision Petition No. 1848 of 1963

Daggumati Radhakrishnaiah

APPELLANT

Vs

Yedlapalli Govindu and Another

RESPONDENT

Date of Decision : 22-10-1964

Acts Referred:

Civil Procedure Code, 1908 (CPC) — Order 30 Rule 9
Partnership Act, 1932 — Section 44

Citation : AIR 1966 AP 192

Hon'ble Judges : Anantanarayana Ayyar, J

Bench : Single Bench

Advocate : N. Subba Reddy, for the Appellant; A. Gangadhara Rao, for the Respondent

Final Decision : Partly Allowed

Judgement

Anantanarayana Ayyar, J.—This is a petition by D. Radha krishnaiah to revise the order of the learned District Munsif, Nellore in O. S. No. 51 of 1957 giving a finding on Preliminary Issue No. 4.

The relevant facts are as follows: Two plaints filed O. S. No. 51 of 1957 on the file of the learned District Munsif, Nellore impleading seven defendants. Of these, the second defendant is D. Radhakrishnaiah in his capacity as partner of a firm (Aytha Venkatasessaiah Oil Co.) which included plaintiffs 1 and 2 and also defendant 1 and 2. In the plaint, as originally framed, it was contended that one Aytha Venkata-sessaiah (third defendant) was also a partner of this partnership. This partnership is hereafter referred to for convenience in this order as plaintiff-firm. The first defendant is Aytha Venkatasessaiah. The fourth defendant is another firm called D. Radhakrishnaiah and Aytha Venkata Sessaiah New Account. For convenience, I shall refer to it hereafter as the fourth-defendant firm. In the plaint as originally framed, it was contended that its partners consisted of Aytha Venkata Sessaiah (fifth defendant who was the same person as the first defendant), D. Radha-krishnaiah (who is personally identical with the

second defendant) and Aytha Venkataratnam (Seventh defendant who is personally identical with the third defendant), In the plaint, the plaintiffs asked reliefs as follows:

"(a) for a preliminary decree declaring that suit firm be dissolved as from date of plaint;

(b) declaring plaintiffs' share in the suit partnership;

(c) directing 1st defendant to render a proper account in respect of plaintiffs' share in the firm and produce into court all the partnership account books vouchers and documents in his custody.

(d) for directing a general account, after dissolving the 4th defendant firm in respect of the liability of the 4th defendant and defendants 5, 6 and 7 as its partners, in respect of cash dealing between suit firm and the 4th defendant firm. It was contended in the plaint as follows:

"The partnership (plaintiff-firm) was at will Then; are cash dealings and running account between suit firm "Aytha Venkataseshaiah Oil Co. (plaintiff-firm) and D. Radhakrishnaiah and A. V. Seshaiah New Account (fourth defendant firm).

The balance of about Rs. 24,000 is due and payable by 4th defendant firm to the suit firm."

2. A written statement was filed by D. Radhakrishnaiah which purported to be written statement of defendants 2, 4 and 6. In it, he stated as follows:

"This defendant has no objection for the dissolution of the suit firm, ascertainment of the profits."

3. The first defendant filed written statement. The third defendant filed another written statement adopting that of the first defendant.

4. Seven issues were framed as follows;

"1. Whether the defendants 1 and 3 are members of a joint Hindu family and the 1st defendant is the partner of the firm known as Aytha Venkata Seshayya Oil Company as the manager of the joint family?

2. Whether the 3rd defendant is liable in the capacity of a partner?

3. Whether the 3rd defendant is a necessary party to the suit?

4. Whether the plaintiff (i) can ask for dissolution of the other firm shown as the 4th defendant and (ii) can ask for a decree for the amount alleged to be due from it?

(The numbering is done by me for convenience in discussion).

5. Whether the assets of the partnership known as Aytha Venkata Seshayya Oil Company are used for the carrying on the business under the name and style of

Aytha Venkata Seshayya, Yedlapalli Govind Oil Company?

6. Whether defendants 4 to 7 are necessary parties to the suit?

7. To what relief is the plaintiff entitled?" The order of the lower Court shows that the third defendant was given up subsequently. Advocates on both sides represent that issues 1 to 3 are also given up in consequence. The learned District Munsif proceeded to dispose of Issue No. 4 as a preliminary issue and gave his finding on it.

5. The contention in the plaint which gave rise to this issue No. 4 is as follows:

"With regard to the liability of defendants 1 to 3 as partners of the 4th defendant firm (as defendants 5, 6 and 7) in respect of the amount of Rs. 24,000 due and payable by them as their firm liability to this suit firm, a suit for the ascertained account as debt does not lie and the remedy of plaintiffs is to pray for a general accounting after dissolution of the 4th defendant firm and its partners viz., defendants 4, 6 and 7 herein, since not only the present plaintiffs, but also defendants 1 to 3 in their capacity as partners of the suit firm are also entitled to sue and recover the said amount of Rs. 24,000 and treat the said amount as part of the assets of the suit firm, in the general accounting after dissolution and entitled to their respective shares as partners in suit firm. Plaintiffs therefore file the suit for dissolution and general account against the 4th defendant and defendants 5, 6 and 7 herein."

6. The relevant contention in reply to the written statement of defendants 2, 4, 6 is as follows:

"The suit firm occupying as it does the position of a creditor in relation to the 4th defendant's firm, regards the money payable to them, their only remedy is to file suit and recover the amount due to them. No question of a general account can arise. Plaintiffs, who are not partners of the 4th defendant firm, are not entitled to ask for its dissolution and for taking of accounts of that partnership"

7. In this written statement, D. Radha-krishnaiah also denied the contention made by the plaintiff in this matter which I have extracted above.

8. The learned District Munsif referred to various decisions cited before him and observed in his order at various places as follows:

"(1) In the present case, it is admitted that the 4th defendant firm had already been dissolved as per the decision in O. S. No. 49 of 1957 on the file of the Principal District Munsif's Court, Nellore.

(2) Nothing is stated as to how it is not liable to be dissolved even if it is not already dissolved.

(3) There is nothing in this decision Govula Ramakistiah Vs. Yerram Yellappa, to show that a suit for dissolution and general accounting is not maintainable.

(4) Thus it should be seen that there is no prohibition for the filing and

maintaining of the suit of the present nature." As a result, he held as follows;

"I, therefore, find on Issue No. 4 that the plaintiffs can ask for dissolution of the 4th defendant firm and ask for a decree for the amount alleged to be due from it."

9. Shri A. Gangadhara Rao, the learned Advocate for the plaintiffs has produced a copy of the judgment of the learned District Munsif in O. S. No. 49 of 1957. It was a suit filed by Aytha Venkateseshaiah for dissolution of the fourth defendant firm. In that judgment, D. Radhakrishnaiah (who was the first defendant in that suit), said that he had no objection to the fourth defendant firm being dissolved but there were other defendants and various other contentions were raised. Ultimately, a judgment was passed on 12-2-1963 dissolving the fourth defendant firm and granting other relief (long before the learned Additional District Munsif passed the order which is now the subject matter of revision on 2-11-1963). Shri A. Gangadhararao represents that the present D. Radhakrishnaiah filed an appeal against that judgment A. S. No. 26 of 1963, that it was dismissed on 30-1-1964 by the District Judge, Nellore and that he has not filed any second appeal. He also represents that the dissolution of the fourth defendant firm by that judgment was not appealed against by any one. In these circumstances, if the fourth defendant firm is already dissolved, the prayer for dissolution of the fourth defendant firm in the plaint in the present case ceases to have any practical importance. This may be brought to the notice of the lower Court also.

10. The learned District Munsif came to his finding on the first part of Issue No. 4 mainly on the ground that it was not shown to him that the prayer by plaintiffs for dissolution of the fourth defendant firm was not maintainable. Plaintiffs are strangers to the fourth defendant firm. Section 44 of the Partnership Act runs as follows:

"41. At the suit of a partner, the court may dissolve a firm on any of the following grounds, namely;

The word "firm" obviously means a firm in which the person who files suit is a partner. Seven grounds are mentioned in the section. In this case, plaintiffs are not partners of the fourth defendant firm but is a stranger to it and, therefore, cannot file the suit for partition of the fourth defendant firm. It is for the plaintiffs, who ask for that relief, to show that such a relief was open in law.

11. Shri A. Gangadhara Rao, the learned advocate for the plaintiffs, relies on an observation in *Edulji Muncherji Wacha v. Vullebhoy Rhanbhoy*, I L R (1883) Bom 167 at p. 168 as follows:

"But a partnership suit is a suit of peculiar character, and the parties to such a suit do not stand to each other precisely in the same relation of parties to suits generally. Each of the parties to a partnership suit, however he may be formally ranked, is really in turn plaintiff and defendant, and in both capacities comes before the court for the adjudication of his rights relatively to the other partners,

which the court endeavours to determine by its decree." Shri A. Gangadhararao contends that, in view of this observation, defendants 1 and 2 were in the same position as plaintiffs, that defendants 1 and 2 could have asked for relief of dissolution of the fourth defendant firm and that, therefore, the plaintiffs' prayer for such relief is tenable. Each of defendants 1 and 2, as partners of the plaintiff-firm could have filed suit for dissolution of the plaintiff-firm. So far as relief of dissolution of plaintiff-firm is concerned, they were in the same position as plaintiffs. In their capacity as partners of the fourth defendant firm, each of defendants 1 and 2 had right u/s 44 of the Partnership Act to file a suit for relief of partition of the fourth defendant firm. But, they did not file this suit O.S. No. 51 of 1957 for such relief. In fact, the first defendant did file O. S. No. 49 of 1957 for such relief and it was maintainable. But so far as the present suit, O.S. No. 51 of 1957 is concerned, neither the first defendant nor the second defendant prayed for dissolution of that firm. Shri Gangadhara Rao points out that the first defendant, in his written statement, has supported the plaintiff. He has stated in his written statement as follows:

"(1). The allegations of fact contained in plaint paras 4 and 9 are substantially correct.

(3) This defendant has no objection for dissolution of the suit firm and for taking of accounts."

In effect, the first defendant went to the extent of saying that if the plaintiffs' relief was tenable and could be granted, he had no objection to dissolution of suit firm i.e., plaintiff firm. He did not ask for relief of dissolution of the fourth defendant firm. In these circumstances, the learned District Munsif lost sight of the fact that, u/s 44 of the Partnership Act, plaintiffs who were strangers to the fourth defendant partnership could not lawfully ask for the relief of dissolution of the fourth defendant firm (partnership) and that unless it were shown positively that they had such right under any provision of law, plaintiffs could not lawfully be granted the relief of dissolution of the fourth defendant firm. In fact, no decision has been placed before me or was placed before him, to show that such a relief could be granted to the plaintiffs.

12. As regards the second part numbered by me as (ii) of issue No. 4 various decisions have been referred to. Order 30 Rule 9 C. P. C. runs thus:

"This order shall apply to suits as between a firm and one or more or the partners therein and to suits between firms having one or more partners in common; but no execution shall be issued in such suits except by leave of the court, and, on an application for leave to issue such execution, all such accounts and inquiries may be directed to be taken and made and directions given as may be just."

13. In Vellayappa Moothan Vs. Krishna Moothan and Others, the relevant facts are as follows: Plaintiff filed a suit for partition (O. S. No. 41 of 1913). In that suit, he made a claim to the following effect. The plaintiff, the first defendant, the

second and third defendants alone carried on a partnership trade for their separate benefit. This trade was carried on even during the lifetime of the plaintiff's father, Ponnappa and of second and third defendant's father, Navutti. Ponnappa died in about August 1906. For his funeral expenses the partnership consisting of the plaintiff, the first defendant and the defendants 2 and 3 spent moneys belonging separately to the partnership. When the partnership was dissolved in 1911, the amount alleged on the above account to be due to the partnership by the joint family estate fell to the share of the plaintiff among the partners.

The plaintiff filed the suit to recover from the first defendant and the defendants 2 and 3, two-third of this amount which forms item 1 of the D Schedule to the plaint, the remaining one-third being due to himself (as the assignee from the firm) by himself (as one of the three sharers of the joint family). The trial Court and the first appellate Court disallowed the claim. The matter came up in Second Appeal before D. B. consisting of Sadasiva Aiyar & Phillips, JJ. Sada-siva Aiyar, J. observed after considering the decision in *Rustomji v. Purshotamdas*, I L R (1901) Bom 606 as follows (at page 35 of Mad LJ): (at p. 260 of AIR).

"I think that the reasoning in the above decision does not lead to the result that no suit at all could be brought in which a decision could be arrived at as regards the claim by a firm consisting of A and B as partners against a firm consisting of A and C as partners even under the old Procedure Code. All that seems to have been decided was a matter of procedure that A should not figure both as plaintiff and defendant and that the suit should be so framed as regards parties that this irregularity does not occur while further taking care that all the three partners, A, B and C in both firms are made parties to the suit. The proper prayer in such a suit ought to be for taking of the accounts of both partnerships if necessary, for adjusting the rights of the partners and for the grant of just and equitable reliefs which arise on the facts." The above observation was only an obiter dictum regarding what should be proper course in a hypothetical case of a partnership of A and B filing a suit against the partnership consisting of A and C under the old Procedure Code. That question did not actually arise for decision on the facts which existed before the Learned Judges in *Vellayappa Moothan Vs. Krishna Moothan and Others*, For when the plaintiff filed a suit in 1913, there was no partnership in existence; the partnership of himself and defendants 2 and 3 had been already dissolved in 1911. On the other hand they are the members of the joint Hindu family and not a partnership, Sadasiva Aiyar, J. himself observed as follows: (at page 35 of Mad LJ) : (at p. 260 of AIR) "Further, I do not think it is allowable to treat a Hindu Joint family as of the nature of a partnership firm (the shares & the numbers of the members interested in the family properties not depending upon contractual relations but upon the rules of Hindu Law) or to treat the claim of a few of the members (who are members of a separate partnership firm) against the joint family as the claim of one partnership firm against another partnership firm." The Learned Judges also found that the claim based on the loan of 1906 seems to have been clearly barred in 1913. In that case, the

question did not arise as to whether a stranger to partnership could ask for dissolution of that partnership. The plaintiff asked only for partition. of the joint family of which defendants were members. He was certainly entitled to ask for partition.

14. In *Ranchhoddas Khimji and Co. Vs. Karamsey Jethalal and Co.*, , Tendol-kar J. made a reference to the above passage by Sadasiva Aiyer, In *Velappa Moothan v. Krishna Moothan*, 34 M L J 32 and observed as follows: (at page 404):

"With respect, their Lordships appear to have overlooked the fact that either or both of these firms may be for a fixed period and may not be liable to be dissolved and the accounts of a partnership cannot be taken until the partnership is dissolved. No action lies for such accounts until then- Of course if both the partnerships were dissolved, or were liable to be dissolved, it may well be that the Court would adjust the rights of the partners "inter se" by taking accounts of both the partnerships."

As pointed out above the case of *Vellayappa Moothan Vs. Krishna Moothan and Others*, was not of one partnership against another partnership with some members being common to both. It was a suit by a co-parcener against other members of the joint family for a partition and in that case he made a claim of certain amount which was due to him as his share in a debt due by the joint family to a dissolved partnership of which he had been a partner and which had been dissolved even prior to the suit. Therefore, the observation made by Sadasiva Aiyar, J. was of the nature of obiter dicta on facts which were hypothetical and did not exist in that particular case.

15. In *Lakshmanan Chetty, through his Authorized Agent Krishna Iyengar Vs. Nagappa Chetty and Raman Chetty by their Mother and Guardian Karuppaye Achi through their Authorized Agent Sivarama Aiyar*, the facts were as follows. A suit was instituted to recover a sum of Rs. 8,000 and odd from the defendants. The plaintiff and the father of the defendants were partners in a firm, at first called R. M. S. L. P. P. This firm carried on business on Sooma-ngai and Kyato. The plaintiff had also a firm of his own at Rangoon. The case of the plaintiff is that his Rangoon firm called R. M, S, L. advanced sums of money on different occasions to the defendant's firm of which he himself is a partner, that the latter firm was dissolved long before the institution of the suit, and on taking accounts as between the plaintiff's firm and the defendant's firm it was found that a balance of Rs. 25,000 and odd was due to the plaintiff's firm. The plaintiff sued to recover not the entire sum of Rs. 25,000 and odd which was found due from the R. M. S. L. S. firm to the plaintiff firm, but one-fourth of that sum on the basis that his liability being to the extent of the three-fourths, the defendants would only be liable for one-fourth of Rs. 25,000 and odd. The question was whether a suit of this character was maintainable. The learned Judges observed as follows: (at p. 410 of Mad LJ): (at p. 168 of AIR).

"The plaintiff is practically suing himself and his partner, and he says that for the

debt due to himself 3/4 of that liability falls upon him. That is to say, he really seeks to establish a certain liability against the defendants on the basis of accounts."

The learned Judges held that the suit was not maintainable as the plaintiff had not asked for accounts. They observed as follows: (at page 411 of Mad LJ): (at p. 169 of AIR):

"He (the Learned Sub-Judge) would have been right if he had held that a suit like this could not be entertained as the plaintiff has not asked for accounts."

It will be observed that in that case the firm in which he and defendants were partners had been dissolved long before the institution of the suit and the plaintiff was also a partner of the firm which had advanced moneys to the defendant's firm in which the plaintiff was a partner. It was held that the suit for the specific amount did not lie. When the defendant's firm had been dissolved before the suit, there was no question of the relief of dissolution of the defendant's firm consisting of plaintiff and defendants being asked for in the suit. It was only held that the plaintiff would have been entitled to ask for accounts in the defendant's partnership in which he (plaintiff) was a partner. That decision also is not an authority for holding that a stranger to a partnership can ask for dissolution of that partnership.

16. In *Ohla Nagendrier and Another Vs. Thoomathi Muthiah Bagavathar and Others*, a suit was filed for the specific sum of money by one partner of a firm against another firm which had a common partner viz., second defendant in that suit. The contention was made that the suit for specific sum was not maintainable and that the suit had to be filed only for dissolution of partnership and that the suit was not maintainable on the ground that the second defendant was partner in both the firms. Ramesam, J. held as follows:-- (at p. 1098)

"In *Kasinath Kedari v. Genesh*, I L R (1902) Bom 739 *Crowe and Ratty, JJ.* referring to I L R (1901) Bom 806, (supra) quote from Lindley on Partnership p. 267 thus:--

There appears to be no reason why, If two firms have common partners, an action should not be maintained by one firm against the other not perhaps in their mercantile names, but by those members of one firm who are not common to both, against the members of the other firm."

This is precisely the procedure that has been followed in this case. The plaintiffs have excluded defendant 2 and sue all the members of the new firm. In *Vellayappa Moothan Vs. Krishna Moothan and Others*, Sadasiva Aiyar, J. points out that Jenkins C. J. himself in I L R (1901) Bom 606 (supra) modified his first general statement of law. Phillips, J. at p. 40 (of 34 Mad LJ): at p. 262 of AIR) says the same thing. Order 30. Rule 9, new Civil P. C. is practically conclusive on the matter. *Lakshmanan Chetty*, through his Authorized Agent *Krishna Iyengar Vs. Nagappa Chetty and Raman Chetty by their Mother and Guardian Karuppaye*

Achi through their Authorized Agent Sivarama Aiyar, is not against this view. I, therefore, think that the suit is maintainable.

(At page 1099):

"In Lakshmanan Chetty, through his Authorized Agent Krishna Iyengar Vs. Nagappa Chetty and Raman Chetty by their Mother and Guardian Karuppaye Achi through their Authorized Agent Sivarama Aiyar, there was a sole plaintiff who was a partner with the defendant's father and therefore the suit was held not to be maintainable. In Annamalai Chetty v. Annamalai Chetty, 52 Ind Cas 456 : (AIR 1919 Mad 146) the plaintiff was a partner in the Mandalay firm along with the defendants 1 to 10. The fact that the defendants 1 to 7 and 11 formed partners of another firm has no bearing on the point for discussion. In Subramanian Chetty and Others Vs. Lakshmanan Chetty and Others, also the plaintiff's father was a member of the defendant's firm. In all these cases the suit was by the partner of one item of their transactions with the partnership and such suits were held not maintainable subject to certain exceptions, an example of which we have in Karri Venkata Reddy v. Narasayya, ILR 32 Mad 76. In the present case, the suit was not by a partner but by a lender. Therefore there is nothing to prevent the suit being maintainable on the ground that a partner must wait for a general dissolution and cannot sue for a specific item.

In the present case, the case of the plaintiff is as follows:-

"There are cash dealings and running account between the suit firm and D. Radhakrishnaiah and A. V. Sessaiah New Account (D.4) The balance of about Rs. 24,000 is due and payable by fourth defendant firm to the suit firm.

In the written statement of defendants 2, 4 and 5, it is stated as follows: -

"A sum of about Rs. 2,000 or Rs. 3,000 will be due only by the said firm (D.4 firm) to the plaintiff's firm. The account books of the 4th defendant are filed into court in O. S. 49/57. Hence this defendant is not able to give the correct figure, or the details regarding the same ...

Thus, it is common case that some amount is due by the fourth defendant firm to the plaintiff firm, but the amount is not known as a specific sum and it will have to be ascertained for specific amount. In the circumstances, when the plaintiff has to ask for the amount being determined by looking into accounts, the plaintiff could not ask for a specific sum in the plaint. The case of Ohla Nagendrier and Another Vs. Thoomathi Muthiah Bagavathar and Others, is not an authority for the proposition that a stranger to the defendants' partnership can ask for dissolution of the defendants' partnership

17. In 52 Ind Cas 456 : (AIR 1919 Mad 146) the relevant facts were as follows: The plaintiff and defendants 1 to 10 were partners of a firm at Mandalay (which is referred to for convenience as Mandalay firm). The 8th defendant brought a suit for dissolution of the said partnership and obtained a decree in which the proportionate shares of the partners were defined and the plaintiff was declared

to be owner of one share. When that suit was pending and before the partnership of Mandalay firm was dissolved, a sum of Rs. 35,239 and odd was collected by one Arunachella Chetty, the agent of the Mundalay firm, and was deposited with interest with a firm consisting of defendants 1 to 7 and another person (D. 11) at Rangoon (which is referred to for convenience as Rangoon firm). The plaintiff filed a suit to recover one-fifth share of the money deposited at Rangoon. The Division Bench consisting of Abdur Rahim and Spencer, JJ. held that the plaintiff, as partner, was not entitled to sue for his share in that one item (arising from the deposit of Rs. 35,239 alone) without first having an account taken of the partnership liability of the Mandalay firm and deducting the sum total of them from the aggregate assets of the firm. That case is also not an authority for the proposition that the stranger to a firm can ask for dissolution of that firm. The learned Judges observed as follows: (at page 459 of Ind Cas): (at p. 148 of AIR);

"The plaintiff in this suit cannot legally assert any right to a specific portion of the deposit made by his partners with the Rangoon firm. His only right is to take steps for an account being taken of the liabilities and assets of the Mandalay firm and to claim his proportionate share of the balance so arrived at."

18. In Appamm v. Balaji Lal 1956 Andh LT 398: (AIR 1957 A P 974) it was held that plaintiff cannot file a suit of which he was not a partner.

19. Thus, none of the decisions relied on by the District Munsif is an authority for the proposition that the plaintiff can ask for dissolution of the 4th defendant firm. His finding on the first part of Issue No.4 viz., the plaintiff can ask for dissolution of the 4th defendant firm is erroneous and untenable. His finding on the second part of Issue No.4 that the plaintiff can ask for a decree for amount alleged to be due from the 4th defendant firm is certainly correct.

20. Sri N. Subba Reddy for the petitioner contends that in the same suit the relief of dissolution of plaintiff firm cannot be combined with the relief of amount due from the 4th defendant firm.

21. The second part of Issue No. 4 appears to have been based on the contention in para 9 of the plaint by the plaintiff that the suit for the ascertained account as a debt does not lie and that the remedy of plaintiff was to pray for a general accounting after dissolution of the 4th defendant firm and on pleadings of the second defendant in para 11 of the written statement as follows:

"The suit firm occupying as it does the position of a creditor in relation to the 4th defendant firm, as regards the money, payable to them, their only remedy is to file suit and recover the amount due to them. No question of a general account can arise. Plaintiffs, who are not partners of the 4th defendant firm, are not entitled to ask for its dissolution and for taking of accounts of that partnership." This is not the subject-matter of Issue No. 4 which has been decided by the learned District Munsif. So, there is no need and scope of such a discussion. I find that, in the circumstances mentioned by me, the plaintiff can certainly ask for the amount due from the 4th defendant.

22. In the result, I modify the finding of the learned District Munsif on Issue No. 4 as follows: The plaintiff cannot ask for dissolution of the firm shown as the 4th defendant firm, but he can ask for decree for the amount alleged to be due from the 4th defendant firm. The question as to whether this relief can be asked for simultaneously with the relief of dissolution of the plaintiff firm is not decided by me.

23. The Civil Revision Petition is allowed in part. Each party will bear its own costs throughout.