(1988) 04 AP CK 0007

In the Andhra Pradesh High Court

Case No : Tax Revision Case No''s. 8, 20 and 343 of 1985

Vijayalakshmi and Co. APPELLANT

Vs

State of Andhra Pradesh RESPONDENT

Date of Decision : 15-04-1988

Acts Referred:
Andhra Pradesh General Sales Tax Act, 1957 — Section 3, 32

Citation : (1992) 84 STC 351

Hon'ble Judges : M. Jagannadha Rao, J;B.P. Jeevan Reddy, J

Bench : Division Bench

Advocate : Sreerama Rao, for the Appellant; Government Pleader for Commercial Taxes, for the Respondent

Judgement

Jagannadha Rao, J.—These three tax revision cases preferred by the assessee are connected and can be disposed of together.

2. T.R.C. No. 343 of 1985 relates to the assessment year 1973-74 and is preferred against the order in T.A. No. 431 of 1981 on the file of Sales Tax Appellate Tribunal. The said appeal was dismissed by the Tribunal confirming the order of the Assistant Commissioner (CT) (Appeals), Guntur, in Appeal No. 117/80-81 dated April 24, 1981, which in its turn confirmed the order of the Commercial Tax Officer, Tanuku, in Assessment No. 3623/73-74 dated March 15, 1979. The order passed by the Commercial Tax Officer was indeed an order of reassessment made subsequent to a search and seizure operation. The earlier assessment dated December 20, 1977, for 1973-74 was set aside and the reassessment made. The Tribunal, while disposing of T.A. No. 431 of 1981, partly allowed the assessee''s appeal in relation to a turnover of Rs. 29,109.70 but dismissed the appeal in respect of the remaining turnover included by the assessing authority in the reassessment order.

3. T.R.C. No. 20 of 1985 is directed against the order of the Tribunal in T.A. No. 433 of 1981, relating to assessment year 1975-76. The said appeal was preferred by the assessee against the order of the Assistant Commissioner (CT)

(Appeals), Guntur, in Appeal No. 130/80-81 dated April 24, 1981, confirming the assessment made by the Commercial Tax Officer, Tanuku, in Assessment No. 3623/75-76 dated November 30, 1979. The Tribunal dismissed the appeal preferred by the assessee.

4. T.R.C. No. 8 of 1985 has been filed by the assessee against the order of the Tribunal in T.A. No. 432 of 1981, relating to assessment year 1973-74. The appeal to the Tribunal was preferred against the order of the Assistant Commissioner (CT) (Appeals), Guntur, in Appeal No. 119/80-81 dated April 24, 1981, reducing the penalty from Rs. 32,485 to Rs. 12,994, and thus modifying the order of the Commercial Tax Officer, Tanuku, in P.R. No. 7/78-79 dated April 10, 1979, in respect of the assessment year 1973-74. The Tribunal in its order under revision reduced the penalty from Rs. 12,994 to Rs. 4,970. We shall take up these matters seriatim.

T.R.C. No. 343 of 1985 :

This revision arises out of reassessment proceedings for the year 1973-74. The assessee is a dealer in fertilisers, jaggery and hydros with its head office at Aravalli and branch at Tadepalligudem. In respect of the assessment year 1973-74, the assessment was originally completed on December 20, 1977. Later, certain incriminating material was brought to light as a result of search conducted by the Income Tax Department at the business premises of the assessee. Apart from this, certain other incriminating material was furnished by one Sri Satti Suri Reddy of Manchili by letter dated August 10, 1976, addressed to the commercial tax department. On the basis of the above material, the Commercial Tax Officer added a further turnover of Rs. 1,24,428 by his order dated March 15, 1979 and assessed the assessee to additional tax. (He also levied a penalty for the year 1973-74 out of which the connected T.R.C. No. 8 of 1985 arises). Against the order of reassessment, the assessee preferred an Appeal No. 117/80-81 which was dismissed by the Assistant Commissioner on April 24, 1981. On further appeal to the Tribunal, it reduced the assessable turnover to an extent of Rs. 29,109.70 and confirmed the addition of the rest of the turnover. It is against this order of the Tribunal that this revision is preferred.

5. In this revision it is firstly contended by Sri Ch. Sreerama Rao, the learned counsel for the assessee, that the Tribunal committed an error in sustaining the entire addition of Rs. 52,906.92 made on the basis of patties said to have been sent to the Income Tax Department by Sri Satti Suri Reddy, without considering the assessee''s claim that the transactions covered by genuine patties among them were duly accounted for and that this contention could be verified from the account books of the assessee which were in the custody of the Income Tax Department. It is argued that on the above question, the Tribunal ought to have remanded the matter to the lower authorities for verification on the above issue. It is pointed out that the Tribunal erred in holding that the patties were genuine and that there was no evidence for the department in this behalf and that the finding was based on surmises and conjectures. The second contention of the

learned counsel is that the Tribunal ought to have deleted the entire additions in a sum of Rs. 23,843 as well as Rs. 47,677.61 for the same reasons for which it deleted those additions to the extent of Rs. 29,109 there being any hardly distinguishing features between the slips covered by that amount of Rs. 29,109 and the remaining slips involved in these two additions. It is pointed out that the Tribunal erred in basing its conclusion on slips and patties that were not recovered from the business premises of the assessee or from the possession of any person connected with the firm and especially when the assessee was denied an opportunity to cross-examine Sri Satti Suri Reddy who supplied those slips and patties. The assessee had made a request, before the death of the said Satti Suri Reddy for an opportunity to cross-examine him.

6. On the other hand, Sri A. Venkata Ramana, the learned counsel for the department, has contended that the findings of the Tribunal are the findings of fact and there is no error of law. He further submitted that the findings are supported by positive evidence as well as considerable circumstantial evidence and there are no grounds made out for interference in this revision.

7. We are of the view that the finding of the Tribunal relating to the addition of the turnover of Rs. 52,906.92 is based on ample evidence and that the finding is one of fact and cannot be interfered with in this revision. The Tribunal noticed that the transactions disclosed in the patties amounting to Rs. 52,906.92 related to 63 ryots on whose behalf the assessee-firm was trading as an agent, in respect of jaggery. The pieces of circumstantial evidence on which the Tribunal relied for this purpose are that the patties are on the letterheads of the assessee and that they also contain the signature of the assessee''s representative, and the further circumstance that some of the patties seized were genuine patties which have been reflected in the accounts of the assessee. The other circumstances on which the Tribunal relied was that the signature in these patties and the genuine patties tallied. The Tribunal also noticed that in the account books of the assessee some of the names mentioned in the unaccounted patties are identified as principals. From all these circumstances, the Tribunal came to the conclusion that the patties amounting to Rs. 52,906.92 were suppressed and that the turnover in that behalf had to be added. In other words, the Tribunal found a clear nexus between the patties unaccounted for and the accounts of the firm. The said finding is a finding of fact which cannot be interfered with. We are of the view that having regard to the above circumstances relied upon by the Tribunal, there is no need for it to remand the matter to the lower authorities.

8. Coming to the additions of Rs. 23,843 and Rs. 47,677.61, the position, in our opinion, is not different. So far as the addition by the Commercial Tax Officer in a sum of Rs. 23,843 is concerned, that represents addition as a result of information furnished by Sri Satti Suri Reddy to the Commercial Tax Department through his letter dated August 10, 1976. The submission of the learned counsel for the petitioner, Sri Sreerama Rao, that Sri Satti Suri Reddy should have been examined as a witness cannot be accepted. The original assessment order is

dated December 20, 1977, the letter of Sri Satti Suri Reddy is dated August 10, 1976. A show cause notice was given to the assessee on February 9, 1979 and an explanation was given by the assessee on March 12, 1979. But, unfortunately, even by the date of the issue of the show cause notice on February 9, 1979, the said Satti Suri Reddy had died in September, 1978. It was, therefore, impossible for the assessing authority to produce the said Satti Suri Reddy for cross-examination. The submission that there is no evidence for the department for relying upon the letter of the said Satti Suri Reddy dated August 10, 1976, is not correct. If Satti Suri Reddy were alive, he would have been examined but once he died, any statement given by him in his letter above referred to becomes evidence being the statement made by a person who had since died and the information furnished along with the letter becomes prima facie evidence against the assessee. It was for the assessee to have produced any further evidence in rebuttal to the above statement of late Satti Suri Reddy. As pointed out by the Tribunal, the assessee did not produce any such evidence. The Tribunal pointed out that in the explanation furnished by the assessee, he did not even care to refer in detail to the various facts mentioned in the show cause notice but simply denied that the material related to the firm. The statement of late Satti Suri Reddy was, prima facie, evidence against the assessee. Even assuming that there were certain disputes between the assessee and the said Satti Suri Reddy, it did not preclude the authorities from relying upon the evidence. The contention that the authorities did not examine Satti Suri Reddy between 1976 and 1978 is not correct inasmuch as the show cause notice was itself issued on February 9, 1979, long after the death of the said Satti Suri Reddy. We are unable to hold that the finding of the Tribunal in this behalf is not supported by proper evidence nor are we prepared to accept the contention that the non-examination of Satti Suri Reddy earlier, i.e., before the show cause notice amounted to violation of principles of natural justice.

9. The contention that the Tribunal did not specifically refer to the addition of this sum of Rs. 23,843 is also not correct. In our view the discussion in paragraph 7 of the order of the Tribunal covers the above sum though the said sum is not specifically referred to in that paragraph.

10. The learned counsel for the assessee relied upon State of Kerala Vs. K.T. Shaduli Yusuff etc., , for the proposition that the assessee must be given a reasonable opportunity in cases where the assessing authority tries to rely upon entries in third party''s accounts or slips furnished by third parties. In the present case, the assessing authority could not have examined a dead person Suri Reddy. The department issued a show cause notice as stated above and the assessee merely denied the information and did not specifically ask for any particular opportunity to examine anybody. We are, therefore, unable to hold that there was any refusal on the part of the authorities to give opportunity to the assessee. In that case it was held that normally account books, papers and records relating to business transaction found in the business premises of an assessee can be taken as relating to his business. On the facts of that case it was

held that the slips having been given by a third party, who was living, opportunity could have been given to the assessee to meet the case based on the statements or information furnished by the third party. In our opinion, that decision cannot be applied to the facts of the present case. Here the said Satti Suri Reddy died long before the show cause notice was issued. The contention that the authorities should have permitted the examination of the said Satti Suri Reddy or could have examined him even before the issuance of the show cause notice cannot be accepted. Nor is the decision in Kalra Glue Factory Vs. Sales Tax Tribunal and Others, , attracted to the facts of the case. That was also a case where the Supreme Court laid emphasis regarding opportunity to be given for cross-examination. For the reasons stated above, the said decision does not apply. We, therefore, do not find any reason to interfere with the addition of Rs. 23,843.

11. Coming lastly to the addition by the assessing authority of a sum of Rs. 47,677.61, it may be noted that the Tribunal gave relief in a sum of Rs. 29,109.70. The slips to the above extent, the Tribunal found, could not be connected with the assessee. The slips did not contain the names of the ryots-principals or the name of the assessee-firm or the signature of the authors of the slips. The slips which were recovered by the Income Tax Department were not fully accepted by the Tribunal. We cannot agree with the contention that the remaining turnover in this behalf should have also been deleted. The Tribunal had made the necessary effort to examine each of these slips and it had come to the conclusion abovementioned. It was argued at one stage that the Tribunal, did not examine the slips during the course of arguments but had done so, all by itself sometime before delivery of judgment. If the Tribunal, without any argument in this behalf by the assessee''s counsel, had considered it necessary to examine each of the slips and had, in fact given relief to the assessee to the extent of Rs. 29,109.70, we fail to understand what grievance the assessee can have in that regard. The finding of the Tribunal in retaining the balance of the turnover under this head is based upon its examination of each of the slips. We are, therefore, unable to hold that there is any error of law in this finding.

12. It is also urged by the learned counsel for the petitioner that the petitioner filed an application for adducing additional evidence before the Tribunal and the additional evidence consisted of affidavits of agriculturist principals and that the Tribunal erred in not allowing the said petition. We may point out that under regulation 11 of the Regulations applicable to the Tribunal, unless the Tribunal was satisfied that such evidence, notwithstanding the exercise of due diligence could not be produced by the assessee, it was not bound to admit the additional evidence. We are satisfied that the grounds mentioned in various clauses of regulation 11 were not obviously attracted to the facts of the present case and that was the reason why the Tribunal did not choose to allow the application for additional evidence. After all the evidence of affidavits was filed at least four to five years after the reopening of the assessment. For the aforesaid reasons, we do not find any grounds for interference in revision, with the orders of the

Tribunal. Accordingly the T.R.C. No. 343 of 1985 is rejected.

T.R.C. No. 20 of 1985 :

This appeal is directed against the order of the Tribunal in T.A. No. 433 of 1981 relating to the assessment year 1975-76.

13. Two points were considered by the Tribunal. The first point was whether an amount of Rs. 72,528.96 was not liable to be included in the taxable turnover. The second was whether the assessee was entitled for exemption in a sum of Rs. 2,28,687 representing the sale of chemical fertilisers on the ground that he was not the first seller of the goods in the State.

14. So far as the first point is concerned the addition of Rs. 72,528.96 consisted of three items : (1) Rs. 14,014 added on the basis of the inspection made by the Commercial Tax Officer on July 17, 1976; (2) Rs. 11,997.89 added on the basis of the patties and slips sent by Satti Suri Reddy to the department; (3) Rs. 46,517.07 added on the basis of the slips that were available with the Income Tax Department.

15. So far as the three types of additions comprising a total amount of Rs. 72,528.96 are concerned, the learned counsel for the petitioner has raised the same contentions which he has raised in regard to similar additions in the subject-matter of T.R.C. No. 343 of 1985.

16. We shall take up the addition of Rs. 14,014 separately, a little later. In regard to the other two additions in the sums of Rs. 11,997.89 and Rs. 46,517.07, the arguments of the learned counsel for the petitioner are the same as those advanced in connection with the similar additions for the year 1973-74 which we have dealt with while disposing of T.R.C. No. 343 of 1985. The additions, being either on account of slips sent by Satti Suri Reddy or of slips that were available with the Income Tax Department, were, in our opinion, properly added to the turnover of the assessee and it is not necessary to reiterate the same reasons which we have given while disposing of T.R.C. No. 343 of 1985.

17. Coming, however, to the addition of Rs. 14,014, the point is slightly different. Here the addition was based on an inspection made by the Commercial Tax Officer in respect of the business premises of the assessee on July 17, 1976. It was pursuant to the said inspection that this amount was sought to be added to the turnover of the assessee. At the time of the inspection the assessee got the offence compounded by paying a fine of Rs. 1,000 as per the proceedings of the Commercial Tax Officer in O.R. No. 69/76-77 dated July 18, 1976. The said order of the Commercial Tax Officer has unfortunately not been produced by the petitioner before us. But its contents are to a large extent revealed from paragraph 5 of the order of the Tribunal. The Tribunal proceeded on the basis that at the time of compounding of the offence, the petitioner admitted the transactions contained in the slips and that they were not accounted for in the account books of the assessee and also that they related to the assessee-firm. It

is, however, argued by the learned counsel for the assessee before us that the said statement of fact by the Tribunal is not correct, and that there is no nexus between these slips and the assessee-firm. It is argued that the assessee-firm submitted, on the same day to the Assistant Commissioner of Commercial Taxes, Kakinada, that slips 1, 2, 22, 26 and 27 recovered from the assessee''s premises pertain not to the assessee but to the Aravilli Co-operative Society, that the account books of that society and the assessee were kept in the same room and the slips got mixed up. On the next day, i.e., July 18, 1976, it is stated that the assessee got the alleged offence compounded. On this basis it is argued that the conclusion arrived at by the Tribunal that there was an admission on the part of the assessee that the slips recovered during the inspection dated July 17, 1976, related to the assessee-firm was factually incorrect. It is also stated that an affidavit of the clerk of the abovesaid society was filed before the Tribunal clarifying this position.

18. In our opinion, this submission cannot be accepted. The assessee had not produced before us any material regarding the alleged representation made to the Assistant Commissioner, Kakinada, on the very date of inspection nor the order of the Commercial Tax Officer compounding the offence to show that the assessee did not make any admission as stated in the order of the Tribunal. We are not prepared to accede to the contention that the statement of fact made in the Tribunal''s order is wrong unless necessary material is produced before us to show that the statement of fact is incorrect.

19. In this connection, we may point out that section 32 of the Act provides for the composition of offence. It states that the prescribed authority may accept, from any person who has committed or is reasonably suspected of having committed an offence under the Act, by way of composition of such offence : (a) where the offence consists of failure to pay or the evasion of any tax recoverable under this Act, in addition to the tax so recoverable, a sum of money not exceeding Rs. 1,000 or double the amount of tax recoverable which is greater, and (b) in other cases a sum of money not exceeding Rs. 1,000. In our view, having regard to the above provisions and the statement of facts mentioned in paragraph 5 of the order of the Tribunal, it must be presumed that the assessee made an admission before the Commercial Tax Officer that the slips discovered at the time of inspection related to the assessee. We cannot accept the contention that the assessee raised an objection that these slips related to Aravilli Co-operative Society. We accordingly reject this contention.

20. For the aforesaid reasons on the first point we hold that the Tribunal was right in confirming the addition of Rs. 72,528.96 including the sum of Rs. 14,014 as stated above.

21. Coming to the second point the question is whether the assessee is entitled for exemption in a sum of Rs. 2,28,687 representing the sale of chemical fertilisers on the ground that he is not the first seller of the goods in the State. It is the contention of the learned counsel for the petitioner, Sri Ch. Sreerama Rao,

that the Fertiliser Corporation of India supplied to the assessee and to certain other dealers, certain fertilisers, through the assessee. It is pointed out that the Fertiliser Corporation of India has its head office at Bombay and a regional office at Hyderabad and an area office at Vijayawada. The distribution in West Godavari District is within the jurisdiction of the Area office at Vijayawada. According to him, the area office at Vijayawada was allotting quotas to various dealers in West Godavari with reference to orders placed by those dealers. The head office of the Fertiliser Corporation of India was consigning the fertilisers to its regional office at Hyderabad. The head office was figuring as the consignor and the regional office at Hyderabad was figuring as the consignee. The area office at Vijayawada, with whom the orders for the supply of fertilisers were placed, instead of itself taking delivery of the goods from the railway and then distributing them among the assessee and other dealers-allottees in West Godavari District, was raising invoices for the entire consignment against the assessee and endorsing the relative receipts in favour of the assessee. Each invoice was sent by the area office, Vijayawada, under covering letter wherein, it is stated, that the said office indicated the quantity of fertilisers allotted to different allottees including the assessee but requesting the assessee to deliver to all the other allottees, the respective quantities assigned to them. The assessee was further directed to collect from them not only the price but also the freight and the taxation at the rates specified therein. Accordingly, it is argued that the assessee had taken delivery of the consignments from the railway, distributing the stocks among itself and other allottees as per the allotment made by the area office, Vijayawada, and remitting the sale proceeds together with freight and tax to the said area office. The relative invoices were sent by the area office to the assessee under covering letters dated January 7, 1976, January 9, 1976, January 23, 1976, January 24, 1976 and March 1, 1976. According to the learned counsel, the local office of the Fertiliser Corporation of India to whom the goods were assigned by the head office must be treated as having effected the sale of goods within the A.P. State, to the assessee and other dealers, as per the allotments made by it and that those sales were the first sales within the State. Accordingly it is argued that the assessee is not the first seller. The sales made by the assessee and other allottees of the quantities allotted to them were secondary sales not exigible to tax.

22. This contention was rejected by the Tribunal which found the following facts : The Tribunal examined the letters as well as the invoices and the record. It found that the assessment record at pages 311 to 313 contained xerox copies of the invoices issued by the Fertiliser Corporation of India in favour of the assessee which clearly showed that from the assessee Central sales tax at 4 per cent was collected and the assessee was advised to pay tax under the A.P. General Sales Tax Act. The collection of Central sales tax by the Fertiliser Corporation of India from the assessee established, according to the Tribunal, that there was an inter-State sale between the Fertiliser Corporation of India and the assessee. The Tribunal also referred to page 327 of the assessment file containing the letter

written by the Fertiliser Corporation of India to the assessee on January 9, 1976. By this letter the Fertiliser Corporation of India informed the assessee that one wagon load of fertilisers was despatched to Tadepalligudem, on December 30, 1975 and the documents have been negotiated through the bankers of the assessee. The assessee was asked to retire the documents and arrange supply of fertilisers to four dealers mentioned in the letter. It was specifically directed in that letter that the assessee should raise the bills at Rs. 860 per metric tonne plus 4 per cent Central sales tax plus Andhra Pradesh general sales tax for the quantity delivered to each dealer. On the basis of the above material, the Tribunal came to the conclusion that the transaction is one of inter-State sale falling u/s 3(b) of the Central Sales Tax Act which says that a sale or purchase of goods shall be deemed to take place in the course of inter-State trade or commerce, if the sale or purchase is effected by a transfer of documents of title to the goods during their movement from one State to another.

23. We are of the view that the conclusion arrived at by the Tribunal is correct. A letter similar to the one considered by the Tribunal but dated January 23, 1976, has been placed before us by the learned counsel for the petitioner. It reads as follows :

"One wagon No. CR 50338 with 483 bags of A.P.S.N. 20-20-0 has been despatched to Tadepalligudem RS in your account on January 14, 1976 and the documents have been negotiated through your bankers. Please retire the documents and arrange to supply the material to the following dealers :

M/s. Sri Vijayalakshmi & Co., Aravalli 120 bags. M/s. Murthy & Co., Tadepalligudem 43 " M/s. Srinivasa Manure Depot, Dharmajigudem West Godavari District Co-operative Marketing Society, Eluru 120 " M/s. Ch. Krishnamraju, Ganapavaram 80 " M/s. Sri Padma Fertilisers & Pesticides, Bhimavaram 60 " M/s. Sri Lakshmi Narayana Fertilisers, Kallakuru 60 " ---------- 483 bags ----------

You should raise the bills at Rs. 2,140 per metric tonne plus Andhra Pradesh general sales tax for the quantity delivered."

24. From the above letter, it is clear that the area office at Vijayawada informed the petitioner that one wagon was despatched to Tadepalligudem to the account of the petitioner on January 14, 1976 and the documents have been negotiated through the petitioner''s bankers. The petitioner is to retire the documents and arrange to supply the material not only to himself (in a quantity of 120 bags) but to five other dealers in respect of the remaining quantity of 363 bags, in all 483 bags. The assessee was also directed to raise bills at the rate of Rs. 2,140 per metric tonne plus Andhra Pradesh general sales tax for the quantity delivered. A copy of the invoice dated January 14, 1976, of the Fertiliser Corporation of India has also been placed before us and it clearly corroborates the directions given in the abovesaid letter. We are therefore satisfied that the case falls within section 3(b) of the Central Sales Tax Act and that there is a sale by the Fertiliser

Corporation of India in favour of the assessee in respect of entire consignment of fertilisers, for example, 483 bags covered by the letter dated January 23, 1976 and similarly in respect of the other quantities mentioned in the various consignments and that the documents of title were endorsed within the State of Andhra Pradesh by the Fertiliser Corporation of India in favour of the assessee and he was to take delivery of the entire goods so sold to him. We cannot accept the contention of the learned counsel for the petitioner that even though the documents of title were endorsed in favour of the assessee for the total quantity of goods supplied by the Fertiliser Corporation of India to him and to other dealers in West Godavari, still the petitioner is to be treated as a purchaser only to the extent of the fertilisers sold in his favour and that he should be further treated merely as a delivery agent of the goods in so far as the other dealers in West Godavari are concerned.

25. For all the aforesaid reasons, we hold that the conclusions arrived at by the Tribunal in this behalf are correct and do not warrant any interference.

T.R.C. No. 8 of 1985 :

This revision is directed against the penalty levied in respect of the year 1973-74.

26. We may point out that originally the Commercial Tax Officer levied a penalty of Rs. 32,485. The Assistant Commissioner (CT) (Appeals) reduced the penalty to Rs. 12,994. This is in respect of 1973-74 year. The reassessment proceedings arising out of which have come before us in T.R.C. No. 343 of 1985. The Tribunal deleted an addition of Rs. 29,109.70 and came to the conclusion that the suppression of turnover was limited to Rs. 95,318, as against Rs. 1,24,420 arrived at by the Assistant Commissioner. Accordingly the Tribunal which reduced the turnover by Rs. 29,109.70, also reduced the penalty from Rs. 12,994 to Rs. 4,970. The petitioner questions the levy of penalty in the abovesaid sum of Rs. 4,970.

27. We are satisfied that in view of the suppression of the turnover arrived at by the Tribunal as a finding of fact, it was justified in retaining the penalty limited to the sum of Rs. 4,970. We do not find any question of law arising out of the said levy. We are accordingly of the view that the order under revision does not call for interference.

27. For all the aforesaid reasons, the three T.R.Cs. are dismissed but in the circumstances without costs. Advocate''s fee Rs. 150 in each.

28. Petitions dismissed.

