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C.T. INDEX
1957.



BOARD OF REVENUE (C.T.).

List of records sent to Madras Record Office.

Miscellaneous Series.

YEAR: 1951

<u>Mis.No.</u>	<u>Date</u>	<u>Subject</u>
1) 3	3-1-51	SUITS - M.G.S.T.ACT - South Arcot district Power Agent to the legal heirs of the late Rao Sahib - S.Sambasivam Pillai - Assessment for 1944-45 - Notice of Suit - Instructions - Issued.
2) 4	4-1-51	M.E.T.Act, 1939 - Levy of additional tax - M.E.T. (Amendment) Act, 1949 - Communicated - continuance of the Amendment Act, of 1949 - beyond 31-7-50 - G.O. - Communicated - Enhancement of additional tax - levy on touring cinemas in certain cases - Amendment of Act - Proposals - Dropped - Government Memo. - communicated.
3) 7	8-1-51	ADMINISTRATION REPORT - Presidency - Materials supply - Annexure to G.O.No. 1630, Public (General) dated the 24th July 1946 - Revised.
4) 8	10-1-51	SUITS - M.G.S.T.ACT - Madurai district - (N) - Sub Court - Dindigul - O.S.No. 67/50 - The South Indian Cardamom Planters Association - Thevaram - Assessment for 48-49 - Objection - Suit filed - Defence - sanctioned.
5) 11	11-1-51	M.G.S.T.ACT 1939 - Agricultural Implements Tractors Owned by the Agricultural Department and their Spare parts - Levy of tax - under Sec.3(2) - Exemption - Requested.
(5A) 12	11-1-51	
6) 14	16-1-51	M.S.M.S.T.Act, 1939 - Aviation Spirit - required for Civil Aviation - Full rebate from 1-4-50 - Refund of tax - Instructions issued - Approved Government Memo. - communicated.
7) 24	18-1-51	ALLOWANCES - M.H.A. - C.T.Department - C.T.O., Madras (North) - Sri T.A.N. Naidu - Enhancement of M.H.A. - Sanctioned.
(7A) 25	18-1-51	
8) 26	19-1-51	LEAVE - Drawal of leave salary - by non-gazetted Government personnel in the C.T.Department - Relaxation of F.R. 87 (b) (11) - Orders in G.O.Ms.3045 Revenue dated 18-12-47 - Cancelled.
9) 27	19-1-51	SUITS - M.G.S.T.ACT - Tiruchirappalli - Sub Court - A.S.No.152/50 - Appeal against the judgment in O.S.No.5/49 - Ratnaswami Kenar (Sri K.T.) - Filing of appeal - Sanctioned.
10) 28	19-1-51	M.E.T.ACT'39 - Rules - Time limit for preferring Revision Petitions - Rules 49 (1) and (2) - Amendments - Issued - G.O. - Recorded.

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<u>Mis.No.</u>	<u>Date</u>	<u>Subject:</u>
11) 29	19-1-51	M.S.M.S.T. Rules, 1939 - Rule 8 - Security deposit and Refund - Discontinuance - Issued.
12) 31	23-1-51	BUILDINGS - Contingent Expenditure for Rents, Rates and Taxes on private buildings used for office-cum-residential accommodation - M.F.C.Vol.I and M.T.C. Vol.II - Amendment issued - Government Memo. communicated.
13) 34	25-1-51	ESTABLISHMENT - Board of Revenue (C.T.) - Retention of the staff for one year - sanctioned.
14) 35	25-1-51	ESTABLISHMENT - Board of Revenue (C.T.) - Retention of posts of peons upto 31-3-51 - certain discrepancies - in posts sanctioned - Amendment - Issued.
15) 36	27-1-51	TAX - Commercial Taxes - Compilation of the Commercial Taxes Manual - Proposals of the Board of Revenue for additional staff, etc. - Orders - Passed.
16) 40/	1-2-51	Separation of the Judiciary from the Executive - introduction of the scheme in the districts of Coimbatore- Nilgiris Salem and Nellore - Orders - Issued - G.O. - communicated.
17) 44	6-2-51	MISAPPROPRIATION - (Salem) - Thiruchengode Taluk - Naduvaneri - village - Sales Tax Collection and Non-remittance by Village Munsiff - Report - submitted.
18) 46	8-2-51	M.G.S.T.ACT'39 - Levy of Sales tax on Materials supplied to contractors by Government Departments - Procedure Orders - Passed.
19) 47	8-2-51	M.G.S.T.ACT'39 - Payment of - to the Madras Government for 1950-51 - Compensation - for suspension of State Measures - of taxation on wholesale trade in Tobacco.
20) 49	9-2-51	PENSION - Superannuation - Nataraja Iyer (Sri T) - late Commercial Tax Officer - Sanctioned - G.O. - communicated.
21) 50	9-2-51	CORRESPONDENCE - Form of address - Honerific use of "Sri" and "Srimathi" and "Kumari" - G.O.No.2908 Public (Mis) dated 30-8-49 - amended - G.O. - communicated.
22) 51	9-2-51	PUBLIC SERVICES - Subordinate Services - Madras General Subordinate Services - appointment as attender - Indian Army Certificate of Education (IIIrd class) - and Indian Army English Certificate IIIrd class - recognition - Orders - Passed - G.O. - communicated.

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<u>Mis.No.</u>	<u>Date</u>	<u>Subject</u>
23) 55	12-2-51	M.G.S.T.ACT '39 - Certain difficulties - in the grant of Rebate under rule 13 of the Turnover and Assessment Rules - Instructions issued to the Board of Revenue Consolidated and Re-issued.
24) 57	13-2-51	M.G.S.T.ACT '39 - Textiles - Handloom cloth - Accumulation of stock - Relief to the Handloom Industry.
25) 61	15-2-51	SUITS - O.S.No.253/50 - D.M.C. - Tuticorin M.G.S.T.Act '39 - M/s. S.K.Kanagasabhapathi pillai & Co. - Assessment for 1948--49 - Objection - suit - defence - sanctioned.
26) 62	16-2-51	CENSUS 1951 - Financial arrangements - Orders - issued - G.O. - communicated.
27) 65	19-2-51	PUBLIC SERVICES - Secretariat - Ministerial Judicial and Ministerial Services - Emergency appointments - regularisation - G.O. - communicated.
28) 68	20-2-51	M.G.S.T.ACT - Coimbatore (North) - Muniraj (Sri) A - Prosecution - Wilful submission of untrue return - Acquittal by the City First Class Magistrate - Appeal against - Negatived - G.O. - communicated.
29) 70	21-2-51	SUITS - M.G.S.T.ACT - North Madras - Elumalai Chetty (Sri K) - Assessment for 1946-47 - Objection - suit against - Government - O.S.1428/50 City Civil Court - Madras - defence - sanctioned.
30) 71	22-5-51	SUIT - M.G.S.T.ACT - North Madras - M/s. The Royal Cycle Co. - O.S.No.376/50 City Civil Court - defence - sanctioned.
31) 73	24-2-51	Probationary Deputy Tahsildars - Recruited under scheme of direct recruitment - introduced in G.O.Ms.No.3060 Revenue, dated 30-9-47 - counting of their probationary service for purposes of pension Orders - Passed.
32) 75	26-2-51	M.G.S.T.ACT '39 - Official purchases by the Deputy High Commissioner for the United Kingdom in India - Exemption from Sales Tax - Views of this Government - communicated to the Government of India.
33) 76	26-2-51	SUITS - M.G.S.T.ACT (North Madras - East India Industries - Suit against Government - C.S.438/50 - High Court, Madras - defence - sanctioned.
34) 77	27-2-51	SUITS - M.G.S.T.ACT (Madras) - M/s. Louis Dreyfus & Co. - C.S.No.446 of 1947 High Court, Madras - Appeal before a division bench of the High Court - Madras - Advocate General deputed to appear on behalf of Government - G.O. - communicated.

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<u>Mis.No.</u>	<u>Date</u>	<u>Subject</u>
35) 78	27-2-51	PENSION - Superannuation - Antony (Sri) C.R. - retired permanent Commercial Tax Officer - sanction of pension - relaxation of pension rules - revision of pension - G.O. - communicated.
36) 82	2-3-51	PUBLIC SERVICES - C.T.Department - Deva Rao (Sri) P. - C.T.O. - Fixation of pay - G.O. - communicated.
37) 85	5-3-51	SUITS - M.G.S.T.ACT - D.M.C.B.L.R. O.S.No.304/50 - Veeramallappa (Sri J) - Commission business - Assessment for 1947-48 & 1948-49 - Objection - Suit - filed - Defence - sanctioned.
38) 87	2-3-51	SAVINGS - Post Office National Savings Certificates - Rules, 1944 - Amendment Government of India - Notification - Recorded - G.O. - communicated.
39) 88	14-3-51	FUNDAMENTAL RULES - Inferior Government servants - Compulsory age of - retirement Rule 56 - amended - G.O. - communicated.
40) 91	17-3-51	M.S.M.S.T.Act '39 - Ramnad district - M/s.S.Rangaswamy Iyengar & S.B.Pedder, B.O.C. Agents - Sivaganga - suspension of licence - C.M.P.No.11600/51 - on the file of the High Court of Madras - Orders of contest - Passed - Draft Counter Affidavit - approved.
41) 93	19-3-51	SUITS - M.G.S.T.ACT - Tanjore - Sri V.Kalimuthu Chettiar - O.S.No.305/50 of District Magistrate, Kumbakonam - defence - sanctioned.
42) 94	19-3-51	SUITS - M.G.S.T.ACT - Tanjore - Sri Vijaya Raghavan - Proprietor, Srinivasa Press - Asst. for 47-48 - and 48-49 - objection - suit against Govt. - O.S.No.271/50 of the District Magistrate, Munsiff - Truvaiyar - defence - sanctioned.
43) 95	19-3-51	Suits - M.G.S.T.ACT, 1939 - North Arcot - Vellore - Mehmud Moulana (Janab) - Asst. for 48-49 - objection - O.S.No.20/51 - district munsiff's court - Vellore - defence - sanctioned.
44) 96	21-3-51	M.G.S.T.ACT, '39 - Sales by the Departments of the Madras Provincial Govt. 1949-50 - Assessment to tax - Orders - Passed.
45) 97	21-3-51	SUITS - M.G.S.T.ACT - Commission agents Asst. for 44-45 to 45-46 - objection - suit filed - Satyanarayana Moorthy - compromise - proposals - obtaining of Board's orders - Orders - Passed.
46) 99	21-3-51	SUITS - M.G.S.T.ACT - Trichy district - The Andhra Commercial Agency - commission business - Asst. for 48-49 - objection - Suit filed - against the Government defence - sanction of -

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<u>Mis.No.</u>	<u>Date</u>	<u>Subject</u>
47) 101/	22-3-51	ALLOWANCES - M.H.A. - Naidu (Sri) T.A.N. - Commercial Tax Officer, Madras (N) - Revised orders - issued - G.O. - communicated.
48) 105	24-3-51	TERRITORIAL ADJUSTMENT - between states and provinces - The provinces and states (Absorption of enclaves) Order 1950 and The India and Hyderabad (Exchange of Enclaves) Order 1950 - Transfer of sales tax Records to the adjoining states of Hyderabad, Mysore, Travancore and Cochin - G.O. - communicated.
49) 108	19-3-51	Damedaran (Sri) T - Board of Revenue (C.T) Tuition in type-writing and Shorthand - Remuneration therefor - permitted - G.O. - Communicated.
50) 109	21-3-51	Pension - Superannuation - Michael - (Sri) R - Late Commercial Tax Officer - Sanctioned - G.O. - communicated.
51) 110	21-3-51	M.S.M.S.T.Act, '39 - Rule 14 (1) (h) - Percentage of Motor Spirit allowed for own use - Discretion to be used by registering authority in genuine cases of excess - G.O. + communicated.
52) 111	26-3-51	M.G.S.T. (T & A) Rules '39 - Certain amendments to Rule (3), 13, 15 & 18 of the T & A Rules, '39 - and to forms A2, B, B1, B2 -
53) 112	30-3-51	ALLOWANCES - C.T.Department - Mathurai North - Special Allowance to U.D.C. - C.T.O.'s Office - for supervision work - sanctioned.
54) 113	31-3-51	SUITS - O.S.No.13/51 - D.M.C. - Tuticorin M.G.S.T.ACT '39 - Sri A.Narayana Nadar - Assessment for 1948-49 - Objection - Suit Defence - sanctioned.
55) 114	2-4-51	SUITS - O.S.No.507/50 - D.M.C.Kakinada M.G.S.T.ACT '39 - Sri Chundra Veeranna "Manager of Sri Venkataramakrishna Rice Mill, Velangi" - Suit - Defence - Sanctioned.
56) 115	2-4-51	M.G.S.T.ACT '39 - Tanjore - Nagapattinam - Tiruvarur - V.K.S.Mohd. Hussain Rewther (janab) - Asst. for 47-48 - objection Revision Petition to Board - Orders - Passed - Suit filed - O.S.No.27/51 on the file of the D.M.C. - Tiruvarur-- further instructions - issued.
57) 116	3-4-51	PENSION - Superannuation - Rajagopala Iyengar (Sri T.R.) - Late C.T.O. - Enhanced pension - sanctioned - G.O. - communicated.
58) 120	6-4-51	PUBLIC SERVANTS - C.T.Department - Single Offices of D.C.T.O's located in single buildings - Watchmen - employment - sanctioned - G.O. - communicated.

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<u>Mis.No.</u>	<u>Date</u>	<u>Subject</u>
59) 121	6-4-51	PENSION - Counting of emoluments for pension in respect of leave with allowances under F.R.86(a) - Ruling of the Auditor General- Government - Memo. - communicated.
60) 127	9-4-51	PENSION - accord of formal sanction to pensions - Government of India - Office Memorandum - G.O. - communicated.
61) 131	11-4-51	SUITS - M.G.S.T.ACT (Tanjore) - Sri R.Subramanya Iyer - Dealer in paddy and grains - levy of tax for 47-48 - and 49-50 - Suit O.S.NO.49/51 of the District Munsiff, Kumbakonam - defence - sanctioned.
62) 132	11-4-51	TAX - M.G.S.T.ACT '39 - Rule 6 (7) - Draft amendment - Notification - Publication.
63) 141	24-4-51	ALLOWANCES - H.R.A. - Revised Rates and Extension to all Taluk Head Quarter Towns and Municipalities - Sanctioned consolidated orders issued - G.O. - communicated.
64) 142	24-4-51	PENSION - compensation to an officer or his dependents in the event of his receiving an injury of meeting with death while travelling on duty by air - orders - issued - G.O. - communicated.
65) 144	28-4-51	M.E.T.ACT '39 - Kathakalakshepams - Collection of tax under the second proviso to Sec. 4 (1) of the Act - Orders - Passed.
66) 145	30-4-51	M.G.S.T.ACT 1939 - Hides and skins Exporters - Exemption from sales tax in respect of the turnover of untanned hides and skins which were purchased by them from licensed tanners during the years 1947-48, 1948-49, 1949-50 - Granted - Notification - published.
67) 146	8-5-51	PUBLIC SERVICES - State and Subordinate services - age of compulsory retirement Fundamental Rule 56 - attention drawn to G.O. - communicated.
68) 152	18-5-51	OFFICE PROCEDURE - Commercial Taxes Department - Remittance of money or encashment of bills - Precautions to be observed - Rules for the guidance of the C.T. Subordinates - Communicated.
69) 153	18-5-51	JURISDICTION - Separation of judiciary from the Execution - Reduction and Redistribution - of Revenue divisions - Coimbatore, Nilgiris, Salem, Nellore districts - Orders passed - G.O. - communicated.

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<u>Mis.No.</u>	<u>Date</u>	<u>Subject</u>
70) 154	18-5-51	TAX - M.G.S.T.ACT 1939 - Madurai (S) - Sri M.N.Rajan - Prosecution for non-payment of tax - conviction - Criminal revision petition to the High Court - Public Prosecutor Madras to oppose - G.O. - communicated.
71) 158	22-5-51	SUITS - Civil Suits - M.G.S.T.Act - South Arcot - Sub-Court - Cuddalore - Sri Dhandapani Mudaliar - (V) -
71(a) 161	24.5.51	The State of Madras - Adverse appellate Judgment - Second appeal - filing of - Sanctioned.
72) 164	25-5-51	SUITS - M.G.S.T.Act '39 - North Arcot district - Vellere Janab Baba Saheb - Assessment to tax for 49-50 - Suit filed in D.M.C. Vellere - Defence - Sanctioned.
73) 165	25-5-51	EMPLOYMENT - Acceptance of employment by Government servants during leave preparatory to retirement and after retirement - Government of India - Office Memo. - communicated.
74) 167	25-5-51	SUITS - M.G.S.T.ACT '39 - M/s. Stanes & Co. - assessment for 45-46 - objection suit in O.S.NO.654/49 - D.M.C. - Coimbatore - adverse decision - appeal - filing of - sanctioned.
75) 168	26-5-51	PENSION - Compensation to an Officer on his dependents in the event of his receiving injury or meeting with death while travelling on duty by Air - Government of India - Office memorandum - communicated - G.O. - Recorded.
76) 173	29-5-51	M.G.S.T.ACT - North Arcot district - Collections at Ambur - Remittance through Indo-Commercial Bank Ltd., - permitted - G.O. - communicated.
77) 174	29-5-51	SUITS - M.G.S.T.ACT 1939 - North Arcot district - Wandiwash Taluk - Nedungunam - Sri M.Vinayaka Mudaliar - Assessment for 47-48, 48-49 and 49-50 - objection - suit filed in D.M.C. Arni - Defence - Sanctioned.
78) 176	30-5-51	ESTABLISHMENT - Commercial Taxes Department - Tirunelveli district - Bifurcation ordered - Additional staff sanctioned papers - recorded.
79) 177	30-5-51	Establishment - Commercial Taxes Department - Bifurcation of the districts of Madurai, Visakapatnam and grouped districts of Anantapeer-Bellary, Cuddappa Kurnool, Nellore and Chittoor - Ordered Additional staff - Sanctioned - papers-recorded.

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<u>Mis.No.</u>	<u>Date</u>	<u>Subject</u>
80) 182	5-6-51	SUITS - M.G.S.T.Act, 1939 - (South Arcot) Chidambaram - Sri Ratnaswamy Chettiar - Assessment for 1948-49 - objection - O.S.No.71/51 of the D.M.C. - Chidambaram defence - sanctioned.
81) 186	12-6-51	STORES - Commercial Tax Officer's Office Madurai (S) - Table Fan - supply - sanctioned - G.O. - communicated.
82) 187	12-6-51	BICYCLES - South Madras - D.C.T.O.'s office - Egmore and A.C.T.O's office T'Nagar and Egmore - supply - sanctioned - G.O. - communicated.
83) 190	14-6-51	ESTABLISHMENT - Commercial Taxes Department - Redistribution of districts into four divisions - Fixation of seniority etc. - of A.C.T.Os and D.C.T.O.s - Proposals.
84) 193	15-6-51	SUITS - M.G.S.T.ACT '39 - (North Madras) - M/s. Serve India Agencies - Assessment for 1947-48 - Objection - Suit - O.S.No. 99/51 - defence - sanctioned.
85) 195	15-6-51	M.G.S.T.ACT '39 - Indenting agents - M/s. Ramsen & Co., Liability to tax - Representation by Southern India Chamber of Commerce.
86) 197	18-6-51	M.G.S.T.ACT '39 - Realisation of the tax - due from dealers residing in the United State of Travancore and Cochin in respect of their transactions in Fort Cochin.
87) 200	19-6-51	ESTABLISHMENT - Board of Revenue (C.T.) - Muthiah (Sri) T.S. - Resignation of L.D.C.'s post - Orders - Passed..
88) 206	22-6-51	SUITS - Appeal - A.S.37/51 district Court, Madurai - O.S.98/50 of the P.M.C. Mathurai Town - Assessment on transactions of conversion business assets - into cash - objection - M/s. Southern Roadways Ltd. - Defence - Sanctioned.
89) 210	28-6-51	BOOKS AND PUBLICATIONS - Commercial Taxes Department - Madras Printing Manual Part III - Supply of copies to Commercial Tax Officers, Deputy Commissioners and Board - Government Sanction - Accorded - Papers - Recorded.
90) 213	28-6-51	TYPEWRITERS and RONEO DUPLICATORS - Commercial Taxes Department - Supply to newly formed C.T.O's Offices and Deputy Commissioners Office - Sanctioned - G.O. communicated.
91) 214	29-6-51	BICYCLES - Commercial Taxes Department - Newly formed Commercial Tax Officer's offices and Deputy Commissioner Office - Purchase of - Sanctioned - G.O. - communicated.

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<u>Mis.No.</u>	<u>Date</u>	<u>Subject</u>
92) 216	29-6-51	SUITS - M.G.S.T.Act; 1939 - Coimbatore (South) - M/s. T.R.Samulu & Sons - Assessment for 1948-49 - Objection - Suit filed in D.M.C. Tirupur - O.S.No. 178/51 & I.A.414/51 defence - sanctioned - DWS approved.
93) 218/51	30-6-51	SUITS - appeals - M.G.S.T.ACT '39 - Madurai (North) - Sub Court, Dindigal - A.S.Nos.140 to 142 - decision adverse to Government - filing of Second appeal to High Court - Sanctioned.
94) 219	2-7-51	PENSION - Superannuation - Subramania Pillai - (Sri) K - C.T.O. - enhanced pension - Sanctioned - G.O. - communicated.
2 details (94A) 222 last pass.)	4-7-51	
95) 224	4-7-51	M.G.S.T.ACT '39 - Administration report - 1950-51.
96) 225	7-7-51	BOOKS AND PUBLICATIONS - The Fundamental Rules - supply to A.C.T.Os - Sanctioned.
97) 226	7-7-51	BOOKS & PUBLICATIONS - Commercial Taxes Department - Consequent on the transfer of suits work to C.T.Os - from Collectors certain law books - Purchase of case laws under the various Sales Tax Act - Sanctioned.
98) 227	7-7-51	FORMS - M.G.S.T.Forms - certain Standardisation of - furnished - Serial Nos. assigned by S.G.P. - Communicated.
99) 230	9-7-51	M.S.M.S.T.Rules 1939 - Rules 3, 9, 21 (1) and 24 (1) - Amendment - Issued - G.O. - Recorded.
100) 232	10-7-51	SUITS - M.G.S.T.Act, 1939 - Tirunveli district - Tuticerin - Sri A.D. Kalyanasundaram Nadar - Assessment for 48-49 - objection - suit filed in D.M.C. - Tuticerin - O.S.No.321/50 - Defence - Sanctioned - D.W.S. approved.
101) 234	12-7-51	SUITS - M.G.S.T.ACT '39 - North Arcot - Vellere - Krishnamurthi Mudaliar - Sri - Commission Agent - O.S.No.461/49 on the file of the D.M.C., Vellere - Decreed against Government - Filing of appeal - Sanctioned.
102) 235	12-7-51	SUITS - M.G.S.T.ACT '39 - North Arcot - Vellere - M/s. - C.Rangamannar Naidu & B.C.Bakthavatsalu Naidu - Commission business - Assessment for 46-47 - Objection suit - O.S.No.505/49 - on the file of the D.M.C., Vellere - Decreed against Government - Filing of appeal - Sanctioned.
103) 236	13-7-51	PUBLIC SERVICES - State Services - Madras C.T. Service Special Rules - Amended - Government Orders - communicated.

<u>Mis.No.</u>	<u>Date</u>	<u>Subject</u>
104) 240	14-7-51	M.SM.S.M.T. ACT '39 - Administration Report - for the year 1950-51 - Submitted to Government.
105) 245	23-7-51	SUITS - M.G.S.T.ACT 1939 - Tirunelveli West - Tuticerin - M/s. Subrahmanya & Co. Assessment for 46-47 - objection - suit filed in O.S.No.127/50 - Sub Court, Tuticerin - Defence - sanctioned - D.W.S. - approved.
106) 246	24-7-51	SUITS - M.G.S.T.ACT '39 - Tirunelveli (East) - Tuticerin - Sri S.K.R.Muthusamy Pillai - Assessment for 48-49 - Objection - suit filed in O.S.No.88/51 - D.M.C. Tuticerin - Defence sanctioned - D.W.S. - Approved.
107) 247	24-7-51	SUITS - M.G.S.T.ACT '39 - North Madras - The Indian metal and Metallurgical corporation - Assessment for 47-48 - objection - suit filed in O.S.No.188/51 - in the city civil court - at Madras - Defence sanctioned - D.W.S. - approved.
108) 248	24-7-51	BOOKS & PUBLICATIONS - Office of the Board of Revenue - Commercial Taxes - Sanctioned - Government Order - Recorded.
109) 249	26-7-51	M.E.T.ACT 39 - Administration Report for the year 50-51 - submitted to Government.
110) 251	27-7-51	PENSION - Superannuation - Ramaswami-doss (Sri) A - late C.T.O. - Sanctioned G.O. - communicated.
111) 253	28-7-51	ESTABLISHMENT - Board of Revenue (C.T.) - Detailed statement of permanent and temporary establishment of Board of Revenue (C.T.) as it stood on 1-4-51 - Forwarded.
112) 254	28-7-51	SUITS - M.G.S.T.ACT '39 - Tirunelveli (West) - Thenkasi - Sri Sugunammal Paman Das Sait - Assessment for 47-48 and 48-49 - objection - suit filed in O.S. No.2/51 on the file of the D.M. - Thenkasi - defence - sanctioned - D.W.S. Approved.
113) 256	28-7-51	SUITS - M.G.S.T.ACT '39 - Tirunelveli (West) - Keilpatti - Pennuswami (Sri) K.S.M. - assessment for 48-49 - objection - suit - defence - sanctioned.
114) 257	28-7-51	SUITS - M.G.S.T.ACT '39 - North Madras - M/s. Visweswarades - Gekuldes - Assessment for 47-48 - objection - suit against Government - O.S.No.55/51 in the Court of the City Civil Judge, Madras - defence sanctioned - D.W.S. - approved.

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<u>Mis.No.</u>	<u>Date.</u>	<u>Subject</u>
215) 261	28-7-51	SUITS - M.G.S.T.Act, 1939 - Coimbatore (North) - Coimbatore - The Associated Cement Co., Ltd. and the Cement Marketing Co. (India) Ltd. - Assessment for 46-47 - objection - suit in O.S.No.317/50 - on the file of the D.M. - Coimbatore - defence - sanctioned - D.W.S. - approved.
116) 262	30-7-51	SUITS - M.G.S.T.ACT '39 - Sri Krishna & Co. - Assessment for 47-48 - objection - suit - in O.S.No.248/51 on the file of the D.M. Coimbatore - defence - sanctioned D.W.S. - approved.
117) 263	30-7-51	SUITS - M.G.S.T.ACT '39 - North Madras - M/s. East Asiatic Co., Ltd., - Assessment for 45-46 - suit filed in C.S.No.112/51 in the High Court at Madras - defence - sanctioned - D.W.S. - approved.
118) 264	30-7-51	SUITS - M.G.S.T.ACT '39 - North Madras - M/s. East Asiatic Co. Ltd. - Assessment for 46-47 - Suit filed in O.S.No.111/51 in the High Court at Madras - Defence - sanctioned - D.W.S. approved.
119) 267	1-8-51	SUITS - M.G.S.T.Act, 1939 - South Madras - M/s. Hajee M.S.A.Meeran Saheb & Co. - Assessment for 47-48 - objection - O.S.No.1349/49 in the court of the Additional Civil Judge - Suit decreed with costs - Appeal against judgment - Sanctioned - delay in submitting proposals - further instructions - Issued.
120) 268	1-8-51	SUITS - Original - M.G.S.T.ACT '39 - Mathurai (South) M/s. The Southern Roadways - Assessment for 48-49 - to 50-51 - objection - suit filed in O.S. No.64/51 - sub court, Madurai - Defence sanctioned - D.W.S. Approved - Engagement of Junior counsel - Ordered - G.O. - Recorded.
121) 275	4-8-51	TAX - M.G.S.T.ACT, 39 - Madurai (S) - Madurai town - Ayyakannu Servai Sri - Commission agent in vegetables - assessment for 45-46 and 47-48 - non-payment of tax - prosecution - acquittal - appeal to H.C. - Proposal - not accepted G.O. - communicated.
122) 276	8-8-51	SUITS - M.G.S.T.ACT 1939 - Tirunelveli (East) - Sri S.Subramania Pillai - Asst. for 47-48 - objection - suit in O.S. No.125/51 - D.M.C. - Tuticerin - Defence sanctioned - D.W.S. approved.
123) 279	9-8-51	SUITS - M.G.S.T.ACT '39 - Tirunelveli (East) Sri R.M.S.Mailappa Pillai - Assessment for 47-48 - and 48-49 - objection suit in O.S.No.121/51 - D.M.C. Tuticerin - defence - sanctioned - D.W.S. approved.

- (12)
- 124) 281 11-8-51 SUITS - M.G.S.T.ACT '39 - Tirunelveli (West) - Tirunelveli town - Somasundaram Pillai (Sri) S.T. - Assessment for 48-49 and 49-50 - objection - O.S.No.222/51 on the file of the D.M. Tirunelveli - Defence - sanctioned - D.W.S. - approved.
- 125) 282 11-8-51 SUITS - M.G.S.T.ACT '39 - Tirunelveli (East) Tuticorin - Sri S.A.S.Padmanabha Pillai - Assessment for 47-48 - Objection - suit in O.S.No.124/51 on the file of the D.M. - Tuticorin - Defence - sanctioned - D.W.S. - approved.
- 126) 284 13-8-51 SUITS - M.G.S.T.ACT '39 - Mathurai (N) - The South Indian Cardamom Planters' Association - Thevaram branch - assessment for 48-49 - Suit - O.S.No.67/50 - Sub Court - Dindigal - Adverse decision to Court---fi Government - filing of appeal in the High Court - Sanctioned.
- 127) 286 20-8-51 SUITS - M.G.S.T.ACT '39 - Tanjore district and taluk - Tiruvaiyar - Sri S.Vijayaraghavan, Proprietor, Srinivasa Press - levy of tax - for 47-48 and 48-49 - objection suit filed in O.S.No.271/50 in the court of the District Munsiff, Tiruvaiyar Filing of an appeal in the District Court West Tanjore, Tanjore - sanctioned.
- 128) 287 22-8-51 SUITS - Coimbatore (South) - M.G.S.T. Act, 1939 - Pellachi taluk - Zamin Uthukuli - M/s. K.Gopalan Chettiar & Brothers - Assessment for 48-49 - objection - Suit in O.S.No.293/51 on the file of the D.M. - Udumalpet, - defence - sanctioned - D.W.S. - approved.
- 129) 289 23-8-51 SUITS - M.G.S.T.ACT '39 - B.L.R. - Sri B.Veerabhadrappe - assessment for 48-49 - objection - Suit O.S.No.165/51 - D.M.C. Hespel - defence - sanctioned.
- 130) 291 24-8-51 SUITS - M.G.S.T.ACT '39 - B.L.R. - O.S.No.163/51 - D.M.C. Hespel - Kalgudi Sankarappa (Sri) - assessment for 4-8-49- 48-49 and 49-50 - objection - suit - defence - sanctioned.
- 131) 295 28-8-51 ESTABLISHMENT - Board of Revenue (C.T.) - Retention of additional staff for a further period upto 31-3-1952 - Proposals - G.O. - recorded.
- 132) 296 28-8-51 ESTABLISHMENT - Northern division - D.C.'s charge - Bifurcation - Proposals.
- 133) 297 31-8-51 SUITS - M.G.S.T.ACT '39 - Tanjore - Kumbakonam - Swaminatha Chettiar (T) - Dealer in groundnut oil - Asst. for 48-49 - objection - suit filed in O.S. No.111/51 in the Court of the District Munsiff - Kumbakonam - Defence sanctioned D.W.S. approved as revised.

133(a) 299. 3.9.51

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<u>Mis.No.</u>	<u>Date</u>	<u>Subject</u>
134) 300	4-9-51	SUITS - M.G.S.T.ACT '39 - B.L.R. - Hespel - D.M.C. - O.S.No.181/51 - M/s. P.M. Mallesappa T.Varupakshapah assessments for 48-49 and 49-50 - objection - suit - defence - sanctioned.
135) 301	4-9-51	SUITS - M.G.S.T.ACT '39 - B.L.R. - O.S. No.180/51 - D.M.C. - Hespel - M/s. K.Sankarappa & B.Thimmappa - assessments for 48-49 and 49-50 - objection - suit - defence - sanctioned.
136) 308	10-9-51	SUITS - M.G.S.T.ACT '39 - Coimbatore (South) Pollachi Taluk - Anamalai - Sri A.S.Lingaiah - Assessment for 48-49 - objection - suit in O.S.No.305/51 - D.M.C. Udumalpet - Defence - sanctioned D.W.S. - approved.
137) 310	14-9-51	SUITS - M.G.S.T.ACT '39 - Mathurai (South) Mathurai town - M/s. T.V. Sundaram Iyengar & Sons - assessment for 48-49 - objection - Suit in O.S. No.58/51 - Sub Court - Mathurai - Defence sanctioned - Engagement of a Junior Ordered - G.O. - communicated.
138) 313	17-9-51	FURNITURE & Commercial Taxes Department- Supply of furniture to C.T.O's offices opened in 1948- sanctioned.
139) 314	18-9-51	TAX - M.G.S.T.ACT 1939 - Tirunelveli Tenkasi taluk - Avudaiyanur - Sri A.S.Shanmugavel Nadar - collection of sales tax from sellers - Recovery under Section 8 (B) (2) - Ex-gratia refund - Ordered-- G.O. - communicated.
140) 315	20-9-51	M.E.T.ACT '39 - Exemption granted under Sec.8(2) - Imposition of conditions and levy of fees for stamping of tickets Proposal - remarks - submitted - amendments to the Act and the Rules.
141) 318	27-9-51	M.E.T.ACT '39 - Dramatic Performances - Exemption - granted - Probable abuse - difficulty in prevention - report - submitted.
142) 319	28-9-51	SUITS - M.G.S.T.ACT. 1939 - Coimbatore (North) - Coimbatore town - Janab Syed Mohammed - Assessment for 49-50 and 50-51 - objection suit in O.S.No. 673/51 - D.M.C. - Coimbatore - defence sanctioned - D.W.S. - approved.
143) 321	3-10-51	SUITS - appeal - M.G.S.T.ACT 1939 - Ramnad district - Karaikudi - Sri P.S.V. Pethana Nadar - Assessment for 47-48 - objection - suit - dismissed - appeal to sub judge - Devakottai - defence - sanctioned.

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<u>Mis.No.</u>	<u>Date.</u>	<u>Subject.</u>
144) 326	11-10-51	TAX - M.G.S.T.ACT '39 - Reduction in the rate of sales tax on turnover of sales of handloom cloth - certain clarification - Government Memorandum - Communicated.
145) 327	11-10-51	TAX - M.G.S.T.ACT '39 - Place of business defined - Rule 3 - Amendment - Notification - Published.
146) 327-A	11-10-51	SUITS - M.G.S.T.ACT '39 - North Madras - M/s. J. Seshadri Iyengar & Sons - Assessment for 48-49 - objection - suit filed in the court of the city civil judge at Madras in O.S. 628/51 - Defence - Sanctioned - D.W.S. - approved.
147) 332	15-10-51	SUITS - M.G.S.T.ACT '39 - B.L.R. - Kudligi Taluk - Kettur - N.B. Ketrabasappa - assessment for 47-48 - and 48-49 - objection - suit - O.S. No. 210/51 - D.M.C. Hespel - defence - sanctioned.
148) 333	15-10-51	SUITS - M.G.S.T.ACT '39 - North Madras - M/s. William Jacks & Co. - Assessment for 47-48 - objection - suit filed - O.S. No. 1013/51 - in the city civil court defence - sanctioned.
149) 334	16-10-51	SUITS - M.G.S.T.ACT - Transfer to Commercial Taxes Department - Court costs awarded to Government - Credit of - Head of account - Instructions - issued.
150) 335	17-10-51	M.G.S.T.ACT 1939 - Tirunelveli district - A.S. No. 811/47 on the file of the High Court, Madras against O.S. No. 1/47 D.M.C. Tirunelveli - certain observations by the Lordships - clarified - papers - Recorded.
151) 336	17-10-51	SUITS - M.G.S.T.ACT, '39 - Tirunelveli (East) - Tuticorin - M/s. R.P. Piramanayagam Pillai Firm - Assessment for 47-48 - objection - Suit in O.S. No. 200/51 on the file of the D.M. Tuticorin - Defence Sanctioned - D.W.S. - approved.
152) 338	18-10-51	SUITS - M.G.S.T.ACT '39 - Tirunelveli (East) - Tuticorin - M/s. R.P. Piramanayagam Pillai Firm - Assessment for 48-49 - objection - suit in O.S. No. 196/51 - D.M.C. - Tuticorin - Defence - Sanctioned - D.W.S. - approved.
153) 344	23-10-51	SUITS - M.G.S.T.ACT '39 - Tiruchy district and town - M/s. Gajalakshmi Vilas Rice Mill - Assessment for 48-49 - objection - suit filed - O.S. 325/51 - in the court of the D.M.C. - Tiruchy - Defence - Sanctioned - D.W.S. - approved.

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<u>Mis.No.</u>	<u>Date.</u>	<u>Subject</u>
154) 345	23-10-51	SUITS - M.G.S.T.ACT '39 - Tanjore district - Tiruthuraipundi taluk - Vedaranyam - D.M.C. Tiruthuraipundi - O.S.214/50 - Suit by Sri K.Muthiyan Chettiar - against levy of tax for 47-48 and 48-49 - suit decreed against Government - appeal sanctioned - draft grounds of appeal - approved.
155) 347	25-10-51	VILLAGES (South Arcot) - Cuddalore taluk - Vannarpalayam - change to Vanniarpalayam - communicated.
156) 348	25-10-51	M.G.S.T.ACT '39 - Section 3 (2) - Sales of spare parts of refrigerators etc. - Liability to additional tax - Exemption in the case of medical, educational and research departments of Government - Orders - Passed.
157) 349	26-10-51	M.E.T.ACT '39 - Music and dance performances and variety entertainments exemption - granted - Instructions - Issued.
158) 354	27-10-51	TAX - M.G.S.T.ACT '39 - Experts for outside India - Exemption from sales tax under Art. 286 of the Constitution Registration under Section 8-A (1) of the Act - Necessity - Orders - Passed.
159) 355	29-10-51	SUITS - M.G.S.T.ACT '39 - North Madras - K.Elumalai Chetty & Co. - Assessment for 47-48 - Suit against Government - O.S. No.856/51 - city civil court - Defence - sanctioned - D.W.S. - approved.
160) 356	31-10-51	CIVIL SERVICE REGULATIONS - Article 487-B - counting of emoluments drawn in an officiating capacity or in temporary posts - for purposes of pension - Orders Passed.
161) 357	31-10-51	Fundamental Rules - S.R. definition - (iii) under rule 9 - scope explained - G.O. - communicated.
162) 359	31-10-51	EXAMINATIONS - Departmental - Time Table - Annexure - G.O.No.714 Public (Services) dated 9-4-37 - Amendment - Issued - communicated to Deputy Commissioners and Commercial Tax Officers.
163) 361	1-11-51	ACTS - Central - cases in which the question as to the validity of any Act etc. is involved - Procedure - Instructions - Government expressed endorsement communicated.
164) 362	1-11-51	SUITS - M.G.S.T.ACT '39 - Tirunelveli (East) - Tuticorin - Janab S.K.M. Sahul Hamid Marakkayar - Assessment for 48-49 - objection - Suit in O.S.No. 223/51 on the file of D.M. Tuticorin - Defence - sanctioned - D.W.S. approved.

<u>Mis.No.</u>	<u>Date.</u>	<u>Subject</u>
165) 363	2-11-51	SUITS - M.G.S.T.ACT '39 - North Madras - Govindalal - O.S.287/50 - Choganlal V.Barai O.S.1377/49 - Suits decreed with costs - filing of appeals in the High Court of judicature at Madras - Sanctioned.
166) 365	6-11-51	M.S.M.S.T.(Amendment) Act, 1951--Madras Act XXIII of (1951) - Publication - Government Memorandum - communicated.
167) 367	8-11-51	M.G.S.T.ACT '39 - Sales Tax - Collection by Village headmen - enhanced remuneration - Ordered - G.O. - communicated.
168) 368	8-11-51	BUILDINGS - South Madras - Office of the C.T.O. - Installation of ceiling fans - Sanctioned - G.O. - communicated.
169) 369	8-11-51	SUITS - M.G.S.T.ACT '39 - Coimbatore (South) - Uthukuli - Sri V.Mahadevan - Assessment for 48-49; 49-50 and 50-51 - objection suit in O.S.No.590/51 - D.M.C. Erode - defence - sanctioned - D.W.S. approved.
170) 370	9-11-51	TAX - M.G.S.T.ACT '39 - Earthwork and gravel quarrying contracts - Exemption from the levy of sales tax - Extension of the concession to laterite, metal, sand and jelly quarrying contracts - G.O. - communicated.
171) 371	12-11-51	SUITS - M.G.S.T.ACT '39 - B.L.R. - O.S.No.84/51 - Sub Court - Bellary - M/s. Mandi Pampanna - Assessment for 47-48 - to - 49-50 - objection suit - defence - sanctioned - D.W.S. - approved
172) 376	12-11-51	TAX - M.G.S.T.ACT '39 - Coimbatore (S) - Erode - Sri D.Subrahmania Mudaliar - Assessment for 48-49 - Sales effected outside the state - Ex-gratia refund - Sanctioned - G.O. - communicated.
173) 377	14-11-51	M.G.S.T.ACT '39 - Sales Tax Appellate Tribunal - constitution - consequent changes in the system of appeal and revision - certain - instructions - issued.
174) 380	20-11-51	SUITS - M.G.S.T.ACT '39 - Coimbatore (S) Tirupur - M/s. The National Dyeing Works - Assessment for 50-51 - objection suit in O.S.No.551/51 on the file of the D.M. Tirupur - Defence - sanctioned D.W.S. - approved.
175) 381	20-11-51	SUITS - M.G.S.T.ACT '39 - Tirunelveli (West) - Thenkasi - M/s. O.T.S. - Vairava Nadar Sons - Assessment for 47-48 and 48-49 - objection - suit in O.S.No.160/51 on the file of the District Munsif, Thenkasi - Defence - sanctioned - D.W.S. - approved.

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Mis.No.	Date.	Subject
176) 382	20-11-51	SUITS - M.G.S.T.ACT '39 - Tirunelveli (West) - Tenkasi - M/s. Vannia Perumal Nadar Sons - Assessment for 48-49 - objection - suit in O.S.No.159/51 on the file of the District Munsiff, Tenkasi defence - sanctioned - Draft Written Statement - approved.
177) 386	29-11-51	ALLOWANCES - Conveyance Allowance to Assistant Commercial Tax Officers and Deputy Commercial Tax Officers - Working in newly formed offices - Ordered in G.O.2852 (Revenue) dated 2-11-50 - Revenue) dated 2-11-50 - Retrospective effect - Ordered - G.O. - communicated.
178) 389	5-12-51	MALARIA - Non-Gazetted Officers and families in Malarial tracts - Supply of mosquito repellant - Scheme dropped - G.O. - communicated.
179) 391	5-12-51	SUITS - M.G.S.T.ACT '39 - Chingleput - Kancheepuram Taluk - and Town - Sri N.M.Jayarajna Chettiar - Assessments for 46-47 and 47-48 - Commission agents - O.S.Nos.141 and 142/49 and O.S.299/50 - District Munsiff Court - Kancheepuram - Decreed against Government - Filing of appeals - in the court of the District Judge, Chingleput - Sanctioned.
180) 396	7-12-51	SUITS - M.G.S.T.ACT 1939 - Ramnad - Virudanagar - Sri A.M.Maniappa Nadar - Assessment for 48-49 - Objection Suit in O.S.No.222/51 on the file of the D.M., Sattur - Defence - sanctioned - Draft Written Statement - Approved.
181) 397	7-12-51	SUITS - M.G.S.T.ACT 1939 - Tirunelveli (West) - Sankarankeil - Sri N.K.S. Arumugam Chettiar - Assessment for 48-49 - objection - Suit in O.S.No.161/51 on the file of the District Munsif, Tenkasi - Defence sanctioned - Draft Written Statement - approved.
182) 399	7-12-51	IDENTIFICATION SLIPS - Commercial Taxes Department - Issue of to Deputy Commissioners - Orders - Passed.
183) 401	11-12-51	SUITS - M.G.S.T.ACT '39 - Tirunelveli (West) - Tenkasi - M/s. Karuthiah Nadar Brothers - Assessment for 48-49 - objection - suit in O.S.No.179/51 on the file of the District Munsif, Tenkasi Defence Sanctioned - Draft Written Statement - Approved.
184) 402	11-12-51	RECORDS - Board of Revenue (C.T.) - Destruction of records relating to emergency orders - Information - Furnished.
185) 403	11-12-51	SUITS - M.G.S.T.ACT 1939 - Tirunelveli (West) - Sankarankeil - Sri Kanaka-

- Sabhapathi Nadar - Assessment for 47-48 and 48-49 - objection - Suit in O.S.No. 183/51 on the file of the District Munsif Tenkasi - Defence - Sanctioned - Draft Written Statement - approved.
- 186) 405 13-12-51 SUITS - M.G.S.T.ACT '39 - Madurai (South) Melur Taluk - Sri Thiruvengataswamy Naidu - Assessment for 49-50 - objection Suit in O.S.No.456/51 on the file of the District Munsif - Madurai Town - Defence Sanctioned - Draft Written Statement - approved.
- 187) 411 18-12-51 MADRAS GENERAL SALES TAX ACT 1939 - Special forms and registers - Delay in printing and supply correspondence - Recorded.
- 188) 413 19-12-51 WASTE PAPER - Contract for 45-46 - 46-47 and 48-49 - sale to the salvation Army by Government Departments - Recovery of cost - Nil report - sent.
- 189) 415 19-12-51 Madras Entertainment Tax Act, 1939 - Suits - South Madras - M/s. The Presidency Talkies Ltd., - Levy of entertainment tax - O.S.No.1179/51 - on the file of the City Civil Court - sanction - for defence - accorded - Draft Written Statement - approved.
- 190) 416 20-12-51 SUITS - appeals - Madras General Sales Tax Act, 1939 - Tirunelveli (East) - Ramalingam & Co. - Assessment for 46-47 - objection - suit in O.S.No.52/50 - on the file of the Sub Judge - Tuticerin Decision against Government - filing of an appeal - sanctioned - Draft grounds of appeal - approved.
- 191) 417 20-12-51 SUITS - Appeals - M.G.S.T.Act, 1939 - Tirunelveli (East) - Tuticerin - Sri A.R.S.Thirumeninatha Nadar - Assessment for 45-46 - objection - suit in O.S.No. 42/50 on the file of the Sub-Court, Tuticerin - Adverse decision to Government filing of an appeal sanctioned - Draft ground of appeal - approved.
- 192) 419 21-12-51 MISAPPROPRIATION - (Temporary) - Salem district - Attur Taluk - Thamampatti Village - Collections by the V.M. - Misappropriation temporary - Final report-submitted.
- 193) 420 24-12-51 SUITS - Appeals - M.G.S.T.ACT '39 - Tirunelveli (East) - Tuticerin - Sri P.S.Pennusamy Nadar - Assessment for 45-46 and 46-47 - objection - Suit in O.S.No.53/50 on the file of the Sub Judge, Tuticerin - Decision against government - filing of an appeal sanctioned - Draft grounds - approved.

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194) 422

26-12-51

Madras Sales of Motor Spirit Taxation Act,
1939 - Demand, Collection and Balance
Statement and Administrative Report -
Maintenance of certain additional staff -
ments and Registers - Orders - Issued.

94-A) 222. 14.8.5

25. 18.1.51

Superannuation - Rangaswamy
Py yanzar En S. Latelty c.T.O.
South Madras and Chingleput
Sanctioned - Govt. order -
Communicated.

12. 12.1.51

O.S. no. 554 of 1950 - Dist.
Hunsiff's Court Tiruppur
Suit by H/s. T.R. Samulu
& Sons - Defence sanctioned