

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE BECHU KURIAN THOMAS

TUESDAY, THE 28TH DAY OF APRIL, 2020/8TH VAISAKHA, 1942

W.P(C) TMP NO.182 OF 2020

PETITIONERS:

1. KERALA VYDYUTHI MAZDOOR SANGHAM (BMS),
I.S. PRESS ROAD, ERNAKULAM,
KOCHI - 682 018.
REPRESENTED BY ITS GENERAL SECRETARY GIREESH KULATHOOR,
AGED 39 YEARS, S/O. K. CHANDRASEKHARAN NAIR,
METER READER, K.S.E.B., UDIYANKULANGARA ELECTRICAL
SECTION,
THIRUVANATHAPURAM - 695 122;
RESIDING AT MANGALYA, NALLOORVATTOM,
PLAMOOTTUKADA, THIRUVANANTHAPURAM - 695 120)

2. P.S. MANOJ KUMAR,
AGED 47 YEARS, S/O. SREEDHARAN NAIR,
OVERSEER, K.S.E.B., ELECTRICAL SECTION,
ALUVA TOWN, ERNAKULAM - 683 101;
(RESIDING AT PARAMATTU HOUSE, V.K.C. P.O.,
KOCHI - 682 021)

BY ADVOCATES SRI. DR. K.P. SATHEESAN (SR.),
SRI. P. MOHANDAS,
SRI. K. SUDHINKUMAR
SRI. S.K. ADHITHYAN
SRI. SABU PULLAN

RESPONDENTS:

1. STATE OF KERALA,
REPRESENTED BY THE CHIEF SECRETARY,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM - 695 001.

2. THE ADDITIONAL CHIEF SECRETARY (FINANCE),
FINANCE DEPARTMENT,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM - 695 001.

R1-2 BY SRI. GOVERNMENT PLEADER SRI.K.P.HARISH

THIS WRIT PETITION (CIVIL) TMP HAVING COME UP FOR
ADMISSION ON 28.04.2020, ALONG WITH WPC.183, 184, 196 AND 198
OF 2020 THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE BECHU KURIAN THOMAS

TUESDAY, THE 28TH DAY OF APRIL, 2020/8TH VAISAKHA, 1942

W.P(C) TMP NO.183 OF 2020

PETITIONER:

1.AIDED HIGHER SECONDARY TEACHERS ASSOCIATION,
REPRESENTED BY ITS GENERAL SECRETARY S. MANOJ,
TC -14/2178(6), EBENEZER, MARKET ROAD,
PALAYAM, THIRUVANANTHAPURAM - 695 034.

2.KERALA PRIVATE COLLEGE TEACHERS ASSOCIATION,
REPRESENTED BY ITS PRESIDENT DR. JOBY THOMAS K.,
KPCTA MANDIRAM, TC 25/2814, MBRRA 36,
MATHRUBHOOMI ROAD, VANCHIYOOR,
THIRUVANANTHAPURAM - 695 035;

3.GOVERNMENT COLLEGE TEACHERS ORGANISATION (GCTO),
REPRESENTED BY ITS GENERAL SECRETARY
DR. BIJU LONA K.,
POTHUJANAM ROAD, KUMARAPURAM, MEDICAL COLLEGE P.O.,
THIRUVANANTHAPURAM - 695 011

4.S. MANOJ,
AGED 45 YEARS, S/O. SOMAN UNNITHAN,
HSST (BOTANY), NRPM HSS, KAYAMKULAM, ALAPPUZHA;
(RESIDING AT MUTTATHU PUTHIYAVEEDU, DESATHINAKAM,
PERINGALA P.O., KAYAMKULAM, ALAPPUZHA - 690 559)

BY ADVOCATES SRI. DR. K.P. SATHEESAN (SR.),
SRI.P. MOHANDAS,
SRI.K. SUDHINKUMAR,

**SRI.S.K. ADHITHYAN &
SRI.SABU PULLAN**

RESPONDENTS:

**1.STATE OF KERALA,
REPRESENTED BY THE CHIEF SECRETARY,
GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM - 695 001.**

**2.THE ADDITIONAL CHIEF SECRETARY (FINANCE),
FINANCE DEPARTMENT,
GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM - 695 001.**

R1-2 BY GOVERNMENT PLEADER SRI.T.S.SYAM PRASANTH

**THIS WRIT PETITION (CIVIL) TMP HAVING COME UP FOR
ADMISSION ON 28.04.2020, ALONG WITH WPC.182, 184, 196 AND 198
OF 2020, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE BECHU KURIAN THOMAS

TUESDAY, THE 28TH DAY OF APRIL, 2020 /8TH VAISAKHA, 1942

W.P. (C) .TMP No.184 OF 2020

PETITIONERS:-

1. FORUM FOR JUSTICE (FFJ),
K.S.R.T.C. EMPLOYEES AND FAMILY WELFARE SOCIETY,
ABHILASH NIVAS, T.C. 48/321, MITHRA NAGAR,
POONTHURA P.O., THIRUVANANTHAPURAM - 695 026,
REPRESENTED BY ITS SECRETARY SHAJAN P.

2. R. BAJI,
DRIVER, K.S.R.T.C., ATTINGAL DEPOT,
THIRUVANANTHAPURAM.
BY ADVOCATES SRI. DR. K.P. SATHEESAN (SR.),
P. MOHANDAS, K. SUDHINKUMAR,
S.K. ADHITHYAN & SABU PULLAN

RESPONDENTS:-

1. STATE OF KERALA,
REPRESENTED BY THE CHIEF SECRETARY,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM - 695 001.

2. THE ADDITIONAL CHIEF SECRETARY (FINANCE),
FINANCE DEPARTMENT,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM - 695 001.

BY GOVT.PLEADER SRI.K.P.HARISH

THIS WRIT PETITION HAVING COME UP FOR ADMISSION ON 28/04/2020,
ALONG WITH WPC.182, 183, 196 AND 198 OF 2020 THE COURT ON THE
SAME DAY PASSED THE FOLLOWING:-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE BECHU KURIAN THOMAS

TUESDAY, THE 28TH DAY OF APRIL, 2020/8TH VAISAKHA, 1942

W.P(C) TMP NO.196 OF 2020

PETITIONER:

1. THE FINANCIAL ENTERPRISES EMPLOYEES ASSOCIATION(FEEA)
HAVING ITS OFFICE AT KSFE MAIN BRANCH, THAMBANOOR, THIRUVANANTHAPURAM-1, REP.BY ITS SECRETARY SRI. VINCENT JOSE, AGED 38, SLO JOSE, OFFICE ATTENDANT, KSFE LTD.
PH: 9747213299
2. SOMAN P,G,, AGED 57,5/O GOPALAN, ASSISTANT MANAGER (NC), KERALA STATE FINANCIAL ENTERPRISES LTD, BRANCH OFFICE, KALAMASSERY, ERNAKULAM-583504, RESIDING AT PARACKAL PUTHENPURA HOUSE, PATTATH ROAD, CHALICKAVATTORN, 'VENNALA P'O', ERNAKULAM-682028. PH: 9037652238'

BY ADV. ELVIN PETER P.J.

RESPONDENT/RESPONDENTS:

- 1.STATE OF KERALA, REPRESENTED BY CHIEF SECRETARY GOVT. SECRETARIAT, THIRUVANANTHAPURAM 695 001
2. THE SECRETARY, FINANCE DEPT.
GOVT. SECRETARIAT, THIRUVANANTHAPURAM 695 001
3. THE KEARLA STATE FINANCIAL ENTERPRISES LTD.
REPT. BY ITS MANAGING DIRECTOR
HAVING ITS HEAD OFFICE AT 'BHADRATHA MUSEUM ROAD, THRISSUR 680029
4. THE MANAGING DIRECTOR

W.P(C) TMP NOS.182, 183, 184, 196 & 198 OF 2020

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**THE KERALA STATE FINANCIAL ENTERPRISES LTD
HEAD OFFICE AT BHADRATHA
MUSUEM ROAD, THRISSUR 680 020**

BY GOVERNMENT PLEADERSRI.K.P.HARISH

**THIS WRIT PETITION HAVING COME UP FOR ADMISSION
ON 28.04.2020, ALONG WITH WPC.182, 183, 184 AND 198 OF
2020 THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE BECHU KURIAN THOMAS

TUESDAY, THE 28TH DAY OF APRIL, 2020/8TH VAISAKHA, 1942

W.P(C) TMP NO.198 OF 2020

PETITIONER:

1. KERALA WATER AUTHORITY STAFF ASSOCIATION-INTUC,
REG. NO. 373/85, TC 14/1457(1),
PARIS ROAD, THIRUVANANTHAPURAM - 695 014
REPRESENTED BY ITS WORKING PRESIDENT M.J. MARTIN.

2. B. RAGESH,
HEAD CLERK, KERALA WATER AUTHORITY,
P.H. SUB DIVISION, ALUVA.

BY ADVOCATES SRI. DR. K.P. SATHEESAN (SR.),
SRI.P. MOHANDAS,
SRI.K. SUDHINKUMAR,
SRI.S.K. ADHITHYAN &
SRI. SABU PULLAN

RESPONDENT/RESPONDENTS:

1. STATE OF KERALA,
REPRESENTED BY THE CHIEF SECRETARY,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM - 695 001.

2. THE ADDITIONAL CHIEF SECRETARY (FINANCE),
FINANCE DEPARTMENT,
GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM - 695 001.

R1-2 BY GOVERNMENT PLEADER SRI.K.P.HARISH

THIS WRIT PETITION HAVING COME UP FOR ADMISSION ON 28.04.2020,
ALONG WITH WPC.182, 183, 184 AND 196 OF 2020 THE COURT ON THE
SAME DAY DELIVERED THE FOLLOWING:

ORDER

Dated this the 28th day of April, 2020

[W.P.(C) TMP Nos.182, 183, 184, 196 & 198 of 2020]

All these Writ Petitions are admitted. Government Pleader takes notice for the respondents in all cases. Due to the importance of the issue involved in these cases, the learned Counsel on both sides were at *ad idem*, that the interim application should be considered today itself. Due to the prevailing lockdown, the cases were considered through video conferencing.

2. The Covid-19 pandemic has thrown open different situations of a myriad nature, leaving the citizens as well as the Government in a challenging situation. When extraordinary circumstances arise, extraordinary approach is resorted to. Natural calamities in the form of floods and viral attacks in the form of Nipah – initially and now the Corona,

have pushed the Government of Kerala into a severe financial crisis. It finds itself in a tight spot to meet even the day to day expenses.

3. As a means of overcoming the financial difficulties, Government of Kerala has issued an executive order on 23-04-2020, which is produced as Ext. P1. The gist of Ext.P1 is that all Government employees who are in receipt of a gross salary of above Rs. 20,000/- shall be subjected to a deferment of a small portion of their salary. The said deferment is on the salary payable for the period April 2020 till August 2020. The quantum of salary proposed to be deferred under Ext. P1 is the salary equivalent to 6 days for each of the aforesaid months. Thus, by the end of five months, Ext.P1 contemplates, deferment of salary of one month, due to a Government employee.

4. Petitioners are unions and certain individuals of different departments / institutions under the Government.

They challenge Ext. P1 Government Order as having been issued without authority of law and unconstitutional as being violative of Article 300A of the Constitution of India .

5. Since payment of salary for the month of April 2020 is on the anvil, Counsel on both sides were at *ad idem* again, that an interim order be passed today itself.

6. I have heard Senior Advocate Dr.K.P.Satheesan duly instructed by Adv.Sri.Sudhin Kumar and also Adv.Elvin Peter for the Petitioners. I also heard the learned Advocate General as instructed by Senior Government Pleader Sri. N.Manoj Kumar for the Respondents. During the course of arguments, two Advocates, Adv.Sri.Kiran Lal and Adv.Sri.Rekesh Sharma sought permission of the Court to put forth their arguments also, in support of the petitioners, even though, the cases filed by them, challenging the very same order have not been posted before the Court today due to some technical snag. Since e-filing and video conferencing are in its

nascent stages for the legal fraternity, I felt their request to be justifiable. I have had the pleasure of hearing the arguments of those two young Advocates also.

7. Learned Senior Counsel Dr.K.P.Satheesan commenced his arguments by pointing out that Ext.P1 having been issued without reference to any provision of law as its source of authority itself is a reflection of the fact that the same is issued without authority of law. He referred to Article 75(b)1 and Article 89 of the Kerala Financial Code- Vol.I and canvassed that salary is liable to be paid within the first three working days of the succeeding month and that deductions can be carried out only under the seven heads mentioned in Article 89 and no other. He also referred to Rules 22, 22A and 22B of Chapter 3 of Part I of the KSR to buttress his arguments that recovery from salary can be done only under the manner mentioned therein. According to him, none of these provisions warrant deduction or even a deferment of payment of salary

nor does it empower the Government to withhold salary or any part of it. He further vehemently submitted that deferment of salary even for a day amounts to denial of salary. The Senior Counsel also invited attention of this Court to the orders/circulars issued by the Hon'ble Supreme Court of India and states like Tamil Nadu, Departments of the Central Government like Ministry of Finance, Ministry of Communications etc, all of which requesting for donation or contribution in contradistinction to a command.

8. Sri.Elvin Peter, learned Counsel appearing for some of the petitioners submitted that, right to receive salary is a property coming within the purview of Article 300A of the Constitution of India and the same can be deprived only by authority of law. He refers to various decisions in support of his contention that law means an Act of Parliament or an Act of Legislature or atleast a Rule having a statutory character. Sri.Elvin Peter further submitted that, no provision of law is

available with the State Government, for the time being in force, to deny/defer the salary of a Government employee for any purposes whatsoever. He also reiterated with due vehemence that deferment of payment certainly means denial of payment under whatever nomenclature it be referred to. Relying upon various decisions, it is the contention of the learned Counsel that, when State has no power to withhold pension, which is nothing but a deferred salary, it goes without saying that the State Government does not have the power to issue Ext.P1 as an executive order.

9. Learned Counsel Sri.Kiran Lal and Sri.Rekesh Sharma, whose writ petitions have not been posted, have also put forth their submissions. Adv.Kiran Lal submitted that salary is part of the right to life and in view of Article 21, the same cannot be deprived without procedure established by law. He attempted to convince this Court by reference to a hypothetical situation where an employee would get only Rs.720/- a month,

as his salary, if the amount of deferment is carried out, of course on account of the various deductions and liabilities he had already incurred. Adv. Rekesh Sharma pointed out that Ext.P1 order failed to even reckon the plight of the numerous health workers, police personal and others who have been rendering exceptional work for the State and its citizens, unmindful of the consequences. He submits that, depriving those persons also from their monthly salary, even if it is by way of deferment, would amount to great injustice and supplicated that this Court should not lose sight of these aspects also at this juncture.

10. The learned Advocate General countered all the above submissions and pointed out that there is no provision of law which stipulates that salary must be paid within a particular period. According to the learned Advocate General, Financial Code is only a compilation of different Government Orders and the same can be varied or modified by another Government

Order which is within the realm of power of the Government. It was also submitted that the 'deferment of salary' is a methodology available with the Government to allay the financial difficulties which the State is facing at the moment. He also referred to the orders issued by the Andhra Pradesh Government, the Maharashtra Government and the Telengana Government wherein also such deferment is resorted to. It was submitted by the learned Advocate General that unless such measures are initiated, the State will go into deeper financial crisis.

11. In order to further buttress his submissions, the learned Advocate General referred to the Epidemic Diseases Act No.3 of 1897 (as amended in 2020) with specific reference to Section 2 and pointed out that the State Government has the power to determine in what manner and by whom any expenses incurred including compensation if any shall be withheld. He also referred to the Disaster Management Act of

2005 with specific reference to Sections 38 and 39 and canvassed that the power to defer the payment of salary can be read into the said provisions.

12. In reply to the submissions made by the learned Advocate General, the learned Senior Counsel for petitioners referred to Rule 2(26) and Rule 12(23) of the Kerala Service Rules to canvass for the preposition that pay is statutorily fixed and that every employee under the Government has a vested right to get the pay. It was pointed out that the Disaster Management Act 2005 does not confer any power upon the Government to defer or deny salary at any time during a disaster. Sri.Elvin Peter also submitted that without consent of an employee, deferment of salary even for a day amounts to denial and that the right to receive salary cannot be left to an uncertain date or an uncertain event at the whims and fancies of the Government. The other counsel Sri.Rekesh Sharma and Sri.Kiran Lal also submitted in reply specifically referring to an

order passed by the Ministry of Labour of the Central Government addressed to the Chief Secretaries of all States that all employers must make payment of wages without any deduction. Though I have not got the opportunity of seeing that document, the said submission is also recorded.

13. I have considered the contentions that have been advanced. It is true that this is a situation that warrants extraordinary approach from all corners of the State. The citizens as well as the State Governments have been taken by surprise on the attack of the virus and all are startled at the manner in which the same is spreading. None have been able to successfully prevent the spread of the virus. However, World over, efforts of the Kerala State Government are being lauded. Whether it be in its approach towards containment of the virus or in its treatment of the affected patients, or even as regards the maintenance and distribution of the essential commodities, efforts of the State have not gone unnoticed. It is being

applauded by one and all. Every nook and corner of the State is being attended to by the State Government through its Officers. As rightly submitted by the learned Advocate General, several crores of rupees are being spent by the Government to meet the needs of its citizens to protect their health and safety. As on date, efforts of the State Government have not gone in vain and the same certainly deserves appreciation.

14. However laudable and appreciable, the action of the State may be in its fight against the pandemic, when this Court is called upon to determine an issue which has far reaching legal consequences and which affects the vested right of its citizens, this Court cannot ignore the legal framework in which our society revolves.

15. "Man, howsoever high he may be, shall be governed by the Rule of law", is an often quoted maxim that all of us in the legal fraternity have grown up with. This concept of Rule of law runs through every aspect of governance in our country

and finds its utterance in the Constitution of India. With this principle in mind, I will appreciate the submissions of the learned counsel for the limited purpose of considering whether the petitioners have made out a prima facie case about the invalidity of Ext.P1.

16. Payment of salary to an employee is certainly not a matter of bounty. It is a right vested in every individual to receive the salary. It is also a statutory right as it flows from the Service Rules. Right to receive salary every month is part of the service conditions emanating from Article 309 also.

17. In **State of M.P Vs. Ranojirao Shinde [AIR (1968) SC 1053]**, it has been held that right to a sum of money is 'property'. In the decision in **Deokinandan Prasad Vs. State of Bihar & others [AIR 1971 SC 1409]**, it has been held that right to receive pension is a property and the same cannot be taken away or withheld by a mere executive order. If, right to receive a sum of money is a property right

and if pension, which is only a deferred salary, cannot be withheld without authority of law, it needs no elaborate consideration, at this stage atleast, to hold that salary or any portion of it cannot be withheld/deferred/denied, by the State Government, without authority of law. Article 300A of the Constitution of India which confers a constitutional right to property, will include within its purview, salary also, as a property right, atleast *prima facie*. Though, as submitted by the learned Advocate General, Kerala Financial Code is only a compilation of various orders and is not a law unto itself but only lays down the procedure in which the disbursement of salary is to be made, I cannot countenance the submission that the Government has the power to delay the disbursement of salary by few months by an executive order. When our Constitution in unmistakable terms stipulates that property of a citizen can be deprived only by an authority of law, and when that authority of law means a law duly framed, Ext.P1 to be

valid, must of necessity trace its source to some provision of law.

18. However much I tried to bring Ext.P1 within some framework of law, I could not find any basis for such an order in any of the statutes. Neither in the Epidemic Diseases Act 1897 as amended by the Ordinance of 2020 (Epidemic Diseases Amendment Ordinance No.5 of 2020) nor in the Disaster Management Act 2005, could I seek solace, to give a legal justification for the issuance of Ext.P1. The provisions that were read out, specifically Sections 38 and 39 of the Disaster Management Act 2005, do not specify or confer any power upon any Government to defer the salary due to its employees during any kind of disaster. *Prima facie*, I feel that law is found wanting to justify the issuance of Ext.P1.

19. I also find from Ext.P1 that there is ambiguity in the manner in which the amounts obtained from the proposed deferment of salary is planned to be utilized. It only refers to

the financial difficulty that is faced by the Government. The said financial difficulty is not a ground for the State Government to defer the payment of salary by an executive order. *Prima facie*, I find that deferment of salary for whatever purposes it may be, amounts to denial of property. In such a view of the matter, I stay the operation of Ext.P1 for a period of two months.

The Writ Petition shall be posted for further consideration on 20.05.2020.



**BECHU KURIAN THOMAS
JUDGE**

APPENDIX OF WPC TMP 182/2020

PETITIONERS EXHIBITS:

EXT. P1:- TRUE COPY OF THE GOVERNMENT ORDER G.O. (P)NO. 46/2020/FIN. DATED 23-04-2020 ISSUED BY THE 2ND RESPONDENT

EXT. P2:- TRUE COPY OF THE CIRCULAR ISSUED BY THE REGISTRAR, SUPREME COURT OF INDIA DATED 29-03-2020

EXT. P3:- TRUE COPY OF THE GOVERNMENT ORDER G.O. (MS)NO. 41 DATED 3-4-2020 ISSUED BY THE CHIEF SECRETARY TO GOVERNMENT OF TAMIL NADU

EXT. P4:- TRUE COPY OF THE NOTIFICATION NO. Z-92011/25/2020-COORD/O AND M DATED 3-4-2020 ISSUED BY THE DEPARTMENT OF POSTS, GOVERNMENT OF INDIA

EXT. P5:- TRUE COPY OF THE CIRCULAR NO. F NO. A-50050/42/2020/CASH, GOVERNMENT OF INDIA, MINISTRY OF FINANCE, DEPARTMENT OF REVENUE DATED 17-04-2020

APPENDIX OF WPC TMP 183/2020

PETITIONER'S/S' EXHIBITS:

EXT.P1:- TRUE COPY OF THE GOVERNMENT ORDER G.O. (P)NO. 46/2020/FIN.DATED 23-04-2020 ISSUED BY THE 2ND RESPONDENT

EXT.P2:- TRUE COPY OF THE CIRCULAR ISSUED BY THE REGISTRAR, SUPREME COURT OF INDIA DATED 29-03-2020

EXT.P3:- TRUE COPY OF THE GOVERNMENT ORDER G.O. (MS)NO. 41 DATED 3-4-2020 ISSUED BY THE CHIEF SECRETARY TO GOVERNMENT OF TAMIL NADU

EXT.P4:- TRUE COPY OF THE NOTIFICATION NO. Z-92011/25/2020-COORD/O AND M DATED 3-4-2020 ISSUED BY THE DEPARTMENT OF POSTS, GOVERNMENT OF INDIA

EXT.P5:- TRUE COPY OF THE CIRCULAR NO. F NO. A-50050/42/2020/CASH, GOVERNMENT OF INDIA, MINISTRY OF FINANCE, DEPARTMENT OF REVENUE DATED 17-04-2020

APPENDIX OF WPC TMP 184/2020

PETITIONERS EXTS:

1. EXT. P1:- TRUE COPY OF THE GOVERNMENT ORDER G.O. (P)NO. 46/2020/FIN. DATED 23-04-2020 ISSUED BY THE 2ND RESPONDENT
2. EXT. P2:- TRUE COPY OF THE CIRCULAR ISSUED BY THE REGISTRAR, SUPREME COURT OF INDIA DATED 29-03-2020
3. EXT. P3:- TRUE COPY OF THE GOVERNMENT ORDER G.O. (MS)NO. 41 DATED 3-4-2020 ISSUED BY THE CHIEF SECRETARY TO GOVERNMENT OF TAMIL NADU
4. EXT. P4:- TRUE COPY OF THE NOTIFICATION NO. Z-92011/25/2020-COORD/O AND M DATED 3-4-2020 ISSUED BY THE DEPARTMENT OF POSTS, GOVERNMENT OF INDIA
5. EXT. P5:- TRUE COPY OF THE CIRCULAR NO. F NO. A-50050/42/2020/CASH, GOVERNMENT OF INDIA,

W.P(C) TMP NOS.182, 183, 184, 196 & 198 OF 2020

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APPENDIX OF WPC TMP 196/2020

PETITIONERS EXTS:

**EXHIBIT-P1. TRUE COPY OF THE RELEVANT EXTRACTS OF GO (MS)
NO.90/2016/TAXES DTD.8.9.16**

EXHIBITS-P2. TRUE COPY OF GO(P) NO. 46/2020/FIN DTD.23.4.2020



APPENDIX OF WPC TMP 198/2020

PETITIONERS EXTS:

- EXT. P1:- TRUE COPY OF THE GOVERNMENT ORDER
G.O. (P)NO. 46/2020/FIN. DATED 23-04-2020
ISSUED BY THE 2ND RESPONDENT
- EXT. P2:- TRUE COPY OF THE CIRCULAR ISSUED BY THE
REGISTRAR, SUPREME COURT OF INDIA DATED 29-03-2020
- EXT. P3:- TRUE COPY OF THE GOVERNMENT ORDER
G.O. (MS)NO. 41 DATED 3-4-2020 ISSUED BY THE
CHIEF SECRETARY TO GOVERNMENT OF TAMIL NADU
- EXT. P4:- TRUE COPY OF THE NOTIFICATION
NO. Z-92011/25/2020-COORD/O AND M DATED 3-4-2020
ISSUED BY THE DEPARTMENT OF POSTS, GOVERNMENT OF
INDIA
- EXT. P5:- TRUE COPY OF THE CIRCULAR
NO. F NO. A-50050/42/2020/CASH, GOVERNMENT OF INDIA,
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE DATED 17-
04-2020