IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 31.03.2009

C O R A M :

THE HONOURABLE MR. JUSTICE K. CHANDRU

W.P.No.7944 of 1999

Hameed Abdul Kader
West Street, Kilakarai
Tamil Nadu .. Petitioner

-vs-

1. Appellate Tribunal for Forfeited Property, 4th Floor, Lok Nayak Bhawan,Khan Market, New Delhi-110 003.

2. The Competent Authority, 'Utsav' No.64/1, G.N.Chetty Road, T.Nagar, Chennai-17. .. Respondents

PRAYER : Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of certiorari calling for the records relating to the order of the first respondent in FPA No.3/MDS/96, dated 04.3.1999 in so far as it confirms the forfeiture of the house property at No.4, Vannier Street, Chennai-1 and the forfeiture of Rs.12003.59 due from the Joint account in the name of T.S.A.Hameed Abdul Kader and T.S.A.Omar Farook and quash the same.

For petitioner : Mr.K.C.Rajappa

For respondents : Mr.S.Haja Mohideen Gisthi A.C.G.S.C.

O R D E R

The writ petition is filed against the order of the first respondent Appellate Tribunal dated 04.3.1999 made in FPA No.3/MDS/96 in so far as it confirmed the forfeiture of the house property at No.4, Vannier Street, Chennai - 1 and the forfeiture of Rs.12003.59 from the joint account standing in the name of the petitioner and his

brother T.S.A.Omar Farook, who was a detenu. The original records relating to the case were circulated by the learned Additional Central Government Standing Counsel and perused by this Court.

2. The writ petition was admitted on 30.4.1999. Pending the writ petition, an interim-stay was granted initially for a period of eight weeks, which was subsequently extended from time to time on 24.6.1999, 8.9.1999, 14.12.1999 and finally on 25.1.2000 with the following direction:

> "Interim stay to continue until further orders on condition that the petitioner shall file an affidavit of undertaking that he will not alienate, encumber or in any manner transfer the rights and interest of the property before this Court within two weeks from today."

The second respondent has filed a counter affidavit dated 19.8.1999.

3. The facts leading to the forfeiture of the petitioner's property are as follows:-

The petitioner purchased half share of the house property situated at No.4, Vannier Street, Chennai -1 by a registered sale deed dated 21.3.1966. The competent authority under section 3(b) read with Section 5 of the Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976 (for short, 'SAFEMA') recorded reasons on 25.5.1977 as found in his proceedings in paragraphs 4 and 5, which read as follows:

Para 4. I have therefore reason to believe that the following assets are illegally acquired properties:-

i. House property bearing door No.4, Vaniar Street, Madras.

ii. Amount due from T.S.A.Hameed Abdul Kader and T.S.A.Omar Farook (joint rent account).

iii. Right, title and interest in proprietory business of Hameed Abdul Khader (firm).

iv. Amount due from T.S.A.Ameer Hamsa.

Para 5. Issue notice under section 6(1) of the Act accordingly.

4. Pursuant to the said procedure, a forfeiture notice was issued by the competent authority dated 16.7.1977. The petitioner gave a reply dated 24.8.1977. The petitioner stated that he was neither a smuggler nor a foreign exchange manipulator. He also submitted that there was neither any adjudication nor proceedings

under the Foreign Exchange Act or under the Customs Act against the petitioner. Since the second respondent did not give the basis of the relevant information or the material under which the notice was issued, the show-cause notice was invalid. He also submitted that the source under which the properties were purchased was intimated to the Income Tax Department, which had also accepted the returns filed by the petitioner.

5. Subsequently, the petitioner filed a writ petition being W.P.No.3411 of 1977 challenging the vires of the SAFEMA and the proceedings of the second respondent was stayed pending disposal of the writ petition.

6. In the meanwhile, an order dated 05.3.1977 was passed by the competent authority against the COFEPOSA detenu Omar Farook forfeiting his properties under the SAFEMA. The said decision was also confirmed by the Appellate Tribunal by an order dated 14.3.1978.

7. The writ petition filed by the petitioner came to be disposed of on 18.7.1994 by a Division Bench with a direction to the competent authority to continue and complete the proceedings by November 1995. The said order came to be passed by the Division Bench as the validity of the SAFEMA was upheld by the Supreme Court in Attorney General for India -vs- Amratlal Prajivandas and others reported in JT 1994 (3) S.C.583.

8. The petitioner submitted a written brief dated 06.4.1995 before the competent authority. This Court further extended the time for the competent authority to pass orders. Thereafter the petitioner also filed another written brief dated 17.7.1995. The competent authority by an impugned order dated 24.11.1995 directed the forfeiture of the petitioner's property as notified in the showcause notice extracted above.

9. Against this order passed under section 7(1) of SAFEMA, the petitioner preferred an appeal to the first respondent appellate Tribunal under section 12 of SAFEMA. The petitioner's appeal was taken on file as F.P.A.No.3/MDS/96. The Tribunal though agreed with the contention that the income tax assessment could be taken as evidence for source of income was valid and that is also an important piece of evidence.

10. In paragraphs 9 and 16, the Tribunal recorded the following finding:-

> Para 9. ... However, if the income tax assessment orders are the only evidence available with the appellant, then the Competent Authority has every right to look beyond the evidence so generated and see whether the sources of income from which the appellant was able

to save so much and invest in such a huge proportion was from legitimate sources or from illegal activities."

Para 16. .... here again the only evidence relied upon by the appellant in respect of his claim of withdrawal of cash is that it had been mentioned as a foot note in the statement of income filed before the Income Tax Officer. The Department of Income Tax had been utilised by the appellant for creating evidence in support of claim for which the appellant has no independent evidence whatsoever. If such a business was being carried out on a regular basis by the appellant then there should have been a bank account and this huge withdrawal should have been reflected in such a bank account. However, no such evidence was available with the appellant and even the date of closure of the firm and the amount of credit as on such date could not be proved before the Competent Authority".

(Emphasis Added)

11. On the basis of the rejection of the proof brought in by the petitioner, the Tribunal confirmed the order of the competent authority in respect of the forfeiture regarding the half share of the house property as well as the amount lying in joint account of the petitioner and the detenu Omar Farook. In respect of the forfeiture of the cash asset in the proprietory business of the Abdul Khader firm and also the amount of Rs.1000/- due from Ameer Hamsa, the Tribunal found that the genuineness of the claim was not established.

12. The petitioner challenged this order in the writ petition on the ground that the satisfaction of the competent authority when he records reasons before issuance of the showcause notice, he must have reasons to believe that the properties in the hands of the related person of the detenu must have been acquired out of the tainted funds obtained from the smuggler. Otherwise, the application of section 3 (c) defining the term ''illegally acquired property'' will not be satisfied. It was also submitted that when the competent authority recorded reasons he has not explained the materials under which he came to such a conclusion for initiating the proceedings.

13. Under section 18 of the Act, the competent authority has the power to require certain officers to exercise certain powers to cause or conduct an enquiry, investigation or survey in respect of any person, place, property, assets, documents, books of account or other relevant matters. Sections 18(2) and 18(3) read as follows:

''18(2) For the purposes referred to in sub-section (1), the

competent authority may, having regard to the nature of the inquiry, investigation or survey, require an officer of the Income-tax Department to conduct or cause to be conducted such inquiry, investigation or survey.

18(3) Any officer of Income-tax Department who is conducting or is causing to be conducted any inquiry, investigation or survey required to be conducted under sub-section (2), may, for the purpose of such inquiry, investigation or survey, exercise any power (including the power to authorise the exercise of any power) which may be exercised by him for any purpose under the Income Tax Act,1961 (43 of 1961), and the provisions of the said Act shall, so far as may be, apply accordingly."

14. The petitioner in his explanation had given details regarding purchase of properties, loans from creditors, remittances received under the NDRS, his half share in the house property purchased separately, the expenditure incurred in the renovation of the house property, investment in business, etc. The petitioner also submitted returns under the Income Tax Act, 1961 as well as under the Wealth Tax Act, 1957 and he produced the assessments made for the years 1962-63 to 1977-78. The petitioner had also made for the year 1966-67 declaration under the voluntary disclosure scheme disclosing his income and wealth and such amounts disclose under the VDS has to be credited to the books of account relating to any source of income to which it may relate and such income is not to be included in the total income for any assessment year in respect of which such declaration has been made. The petitioner's disclosure under the VDS was made before the show-cause notice was issued. If for any reason, the competent authority had a doubt regarding the entries in the books of account or the tax returns made, he should have caused an enquiry by taking advantage of section 18(2) and 18(3) of the SAFEMA. A reference was also made to Article 261(1) of the Constitution, which reads as follows:-

''261. Public acts, records and judicial proceedings.- (1) Full faith and credit shall be given throughout the territory of India to public acts, records and judicial proceedings of the Union and of every State."

15. It was also stated that under section 15(b) of the SAFEMA, both the competent authority and the appellate Tribunal has powers of a Civil Court in requiring the discovery and production of documents. Therefore, if they had any doubt about the genuineness of the payment made by the creditors, the respondents should have summoned the records and verified the veracity of the claim made by the petitioner.

16. In reply to these allegations, in the counter affidavit, in paragraph 8, it has been averred as follows:-

Para 8. ''.... Though the petitioner has explained his sources, the second respondent has not accepted the licit nature, since none of the claims have been established with any documentary evidence. It is not correct to say that since, the Income Tax Authorities in their proceedings had accepted the source explained by him has to be accepted by the second respondent too in the SAFEMA proceedings. In the proceedings under Income Tax, the Income Tax Officer is not required to go into the legality of the source whereas under the proceedings initiated under this Act, the person has not only to establish his source but its legality too....."

17. It was also submitted that the detention made against T.S.A.Omar Farook was upheld by the Division Bench of this Court in W.P.No.2225 of 1997 dated 15.9.1994.

18. Mr.K.C.Rajappa, learned counsel for the petitioner contended that the Supreme Court while upholding the validity of SAFEMA in the judgment in Attorney General for India v. Amratlal Prajivandas, reported in (1994) 5 SCC 54, dealt with the question of application of the Act to the relatives and associates of the detenu was violative of Article 14,19 and 21 of the Constitution. This issue framed as a fifth issue by the nine Judge Bench was answered in paragraph 44, which reads as follows:-

Para 44. It is contended by the counsel for the petitioners that extending the provisions of SAFEMA to the relatives, associates and other 'holders' is again a case of overreaching or of over-breadth, as it may be called — a case of excessive regulation. It is submitted that the relatives or associates of a person falling under clause (a) or clause (b) of Section 2(2) of SAFEMA may have acquired properties of their own, may be by illegal means but there is no reason why those properties be forfeited under SAFEMA just because they are related to or are associates of the detenu or convict, as the case may be. It is pointed out that the definition of 'relative' in Explanation (2) and of 'associates' in Explanation (3) are so wide as to bring in a person even distantly related or associated with the convict/detenu, within the net of SAFEMA, and once he comes within the net, all his illegally acquired properties can be forfeited under the Act. In our opinion, the said contention is based upon a misconception. SAFEMA is directed towards forfeiture of "illegally acquired properties" of a person falling under clause (a) or clause (b) of Section 2(2). The relatives and associates are brought

in only for the purpose of ensuring that the illegally acquired properties of the convict or detenu, acquired or kept in their names, do not escape the net of the Act. It is a well-known fact that persons indulging in illegal activities screen the properties acquired from such illegal activity in the names of their relatives and associates. Sometimes they transfer such properties to them, may be, with an intent to transfer the ownership and title. In fact, it is immaterial how such relative or associate holds the properties of convict/detenu — whether as a benami or as a mere name-lender or as a bona fide transferee for value or in any other manner. He cannot claim those properties and must surrender them to the State under the Act. Since he is a relative or associate, as defined by the Act, he cannot put forward any defence once it is proved that that property was acquired by the detenu — whether in his own name or in the name of his relatives and associates. It is to counteract the several devices that are or may be adopted by persons mentioned in clauses (a) and (b) of Section 2(2) that their relatives and associates mentioned in clauses (c) and (d) of the said sub-section are also brought within the purview of the Act. The fact of their holding or possessing the properties of convict/detenu furnishes the link between the convict/detenu and his relatives and associates. Only the properties of the convict/detenu are sought to be forfeited, wherever they are. The idea is to reach his properties in whosoever's name they are kept or by whosoever they are held. The independent properties of relatives and friends, which are not traceable to the convict/detenu, are not sought to be forfeited nor are they within the purview of SAFEMA**. We may proceed to explain what we say. Clause (c) speaks of a relative of a person referred to in clause (a) or clause (b) (which speak of a convict or a detenu). Similarly, clause (d) speaks of associates of such convict or detenu. If we look to Explanation (3) which specifies who the associates referred to in clause (d) are, the matter becomes clearer. 'Associates' means — (i) any individual who had been or is residing in the residential premises (including outhouses) of such person ['such person' refers to the convict or detenu, as the case may be, referred to in clause (a) or clause (b)]; (ii) any individual who had been or is managing the affairs or keeping the accounts of such convict/detenu; (iii) any association of persons, body of individuals, partnership firm or private company of which such convict/detenu had been or is a member,

partner or director; (iv) any individual who had been or is a member, partner or director of an association of persons, body of individuals, partnership firm or private company referred to in clause (iii) at any time when such person had been or is a member, partner or director of such association of persons, body of individuals, partnership firm or private company; (v) any person who had been or is managing the affairs or keeping the accounts of any association of persons, body of individuals, partnership firm or private company referred to in clause (iii); (vi) the trustee of any trust where (a) the trust has been created by such convict/detenu; or (b) the value of the assets contributed by such convict/detenu to the trust amounts, on the date of contribution not less than 20% of the value of the assets of the trust on that date; and (vii) where the competent authority, for reasons to be recorded in writing, considers that any properties of such convict/detenu are held on his behalf by any other person, such other person. It would thus be clear that the connecting link or the nexus, as it may be called, is the holding of property or assets of the convict/detenu or traceable to such detenu/convict. Section 4 is equally relevant in this context. It declares that "as from the commencement of this Act, it shall not be lawful for any person to whom this Act applies to hold any illegally acquired property either by himself or through any other person on his behalf". All such property is liable to be forfeited. The language of this section is indicative of the ambit of the Act. Clauses (c) and (d) in Section 2(2) and the Explanations (2) and (3) occurring therein shall have to be construed and understood in the light of the overall scheme and purpose of the enactment. The idea is to forfeit the illegally acquired properties of the convict/detenu irrespective of the fact that such properties are held by or kept in the name of or screened in the name of any relative or associate as defined in the said two Explanations. The idea is not to forfeit the independent properties of such relatives or associates which they may have acquired illegally but only to reach the properties of the convict/detenu or properties traceable to him, wherever they are, ignoring all the transactions with respect to those properties. By way of illustration, take a case where a convict/detenu purchases a property in the name of his relative or associate — it does not matter whether he intends such a person to be a mere name-lender or whether he really intends that such person shall be

the real owner and/or possessor thereof — or gifts away or otherwise transfers his properties in favour of any of his relatives or associates, or purports to sell them to any of his relatives or associates — in all such cases, all the said transactions will be ignored and the properties forfeited unless the convict/detenu or his relative/associate, as the case may be, establishes that such property or properties are not "illegally acquired properties" within the meaning of Section 3(c). In this view of the matter, there is no basis for the apprehension that the independently acquired properties of such relatives and associates will also be forfeited even if they are in no way connected with the convict/detenu. So far as the holders (not being relatives and associates) mentioned in Section 2(2)(e) are concerned, they are dealt with on a separate footing. If such person proves that he is a transferee in good faith for consideration, his property — even though purchased from a convict/detenu — is not liable to be forfeited. It is equally necessary to reiterate that the burden of establishing that the properties mentioned in the show-cause notice issued under Section 6, and which are held on that date by a relative or an associate of the convict/detenu, are not the illegally acquired properties of the convict/detenu, lies upon such relative/associate. He must establish that the said property has not been acquired with the monies or assets provided by the detenu/convict or that they in fact did not or do not belong to such detenu/convict. We do not think that Parliament ever intended to say that the properties of all the relatives and associates, may be illegally acquired, will be forfeited just because they happen to be the relatives or associates of the convict/detenu. There ought to be the connecting link between those properties and the convict/detenu, the burden of disproving which, as mentioned above, is upon the relative/associate. In this view of the matter, the apprehension and contention of the petitioners in this behalf must be held to be based upon a mistaken premise. The bringing in of the relatives and associates or of the persons mentioned in clause (e) of Section 2(2) is thus neither discriminatory nor incompetent apart from the protection of Article 31-B."

(Emphasis Added)

19. Then reference was made to the judgment of the Supreme Court in Fatima Mohd. Amin (Smt.) (dead) through LRs. v. Union of India

reported in (2003) 7 SCC 436, for the purpose of showing that the provision for confiscation has to be strictly construed. Reliance was placed to the following passages found in paragraphs 7 to 9, which may be usefully reproduced below:-

Para 7. We have heard the learned counsel for the parties and gone through the reasons recorded by the competent authority along with the show-cause notice. We do not find any averments to the effect that the property acquired by the appellant is a benami property of her son or the same was illegally acquired from her son.

Para 8. The contents of the said notices, even if taken at their face value do not disclose any reason warranting action against the appellant. No allegation whatsoever has been made to this effect that there exists any link or nexus between the property sought to be forfeited and the illegally acquired money of the detenu(s).

Para 9. As the condition precedent for initiation of the proceedings under SAFEMA did not exist, the impugned orders of forfeiture cannot be sustained. In that view of the matter, the appeals deserve to be allowed. The order under challenge is set aside."

20. The judgment in Fatima Mohd. Amin's case came to be followed in a subsequent decision of the Supreme Court in P.P.Abdulla and another -vs- Competent Authority and others reported in (2007) 2 SCC 510. A reference was made to the following passages found in paragraphs 6 to 9, which may be usefully reproduced below:-

Para 6. Learned counsel for the appellant has invited our attention to Section 6(1) of the Act which states:

> "6. (1) If, having regard to the value of the properties held by any person to whom this Act applies, either by himself or through any other person on his behalf, his known sources of income, earnings or assets, and any other information or material available to it as a result of action taken under Section 18 or otherwise, the competent authority has reason to believe (the reasons for such belief to be recorded in writing) that all or any of such properties are illegally acquired properties, it may serve a notice upon such person (hereinafter referred to as the person affected) calling upon him within such time as may be specified in the notice, which shall not be ordinarily less than thirty days, to indicate the

sources of his income, earnings or assets, out of which or by means of which he has acquired such property, the evidence on which he relies and other relevant information and particulars, and to show cause why all or any of such properties, as the case may be, should not be declared to be illegally acquired properties and forfeited to the Central Government under this Act."

Para 7. Learned counsel submitted that it has been expressly stated in Section 6(1) that the reason to believe of the competent authority must be recorded in writing. In the counter-affidavit it has also been stated in para 8 that the reasons in the notice under Section 6(1) were recorded in writing. In our opinion this is not sufficient. Whenever the statute requires reasons to be recorded in writing, then in our opinion it is incumbent on the respondents to produce the said reasons before the court so that the same can be scrutinised in order to verify whether they are relevant and germane or not. This can be done either by annexing the copy of the reasons along with the counter-affidavit or by quoting the reasons somewhere in the counter-affidavit. Alternatively, if the notice itself contains the reason of belief, that notice can be annexed to the counter-affidavit or quoted in it. However, all that has not been done in this case.

Para 8. It must be stated that an order of confiscation is a very stringent order and hence a provision for confiscation has to be construed strictly, and the statute must be strictly complied with, otherwise the order becomes illegal.

Para 9. In our opinion, the facts of the case are covered by the decision of this Court in Fatima Mohd. Amin v. Union of India[1]. In the present case the contents of the notice, even if taken on face value, do not disclose any sufficient reason warranting the impugned action against the appellant as, in our opinion, the condition precedent for exercising the power under the Act did not exist. Hence, the impugned orders cannot be sustained. "

21. A Division Bench of this Court (to which I am a party), vide its decision in V.Mohan -vs- Income-tax Officer, Kumbakonam reported in 2008 Crl.L.J.2821 while dealing with the scope of Section 6 of the SAFEMA, in paragraph 16 observed as follows:-

Para 16. ... There is no doubt that any action taken under the

Act has got far reaching consequence. The ostensible owner of a property is likely to be deprived of the property. The procedure contemplated in such Act containing provisions relating to forfeiture of properties standing in the name of a relative is required to be complied with strictly in accordance with the provisions. Where the method of issuance of notice and subsequent forfeiture have been laid down in clear terms by the statutes, the authorities are required to follow the procedure. This cannot be equated with a case of mere prejudice....."

22. On behalf of the respondents, it was contended that the disclosure under the Voluntary Disclosure Scheme cannot have any bearing on the proceedings initiated under SAFEMA. Reliance was made to the judgment in Tekchand and others -vs- Competent Authority reported in (1993) 3 SCC 84. Reliance was placed on paragraph 13 of the judgment, which may be usefully reproduced below:-

Para 13. So far as the contention based upon Sections 11 and 16 of Voluntary Disclosure Act is concerned we have already pointed out, while setting out the said provisions that the immunity conferred thereunder is of a limited character and that it is not an absolute or universal immunity. The immunity cannot be extended beyond the confines specified by the said provisions. There is also no reason to presume that the Parliament intended to extend any immunity to smugglers and manipulators of foreign exchange who are proceeded against under enactments other than those mentioned in Sections 11 and 16 of the Voluntary Disclosure Act. So far as the argument that the authorities under the Act have not properly considered the explanation offered by the appellants and the material produced by them, we must say that we are unable to agree with the same. Both the competent authority and the appellate authority have considered the same and held against the appellants. We see no reason to interfere with the concurrent findings in this appeal under Article 136 of the Constitution. We are equally unable to agree with the learned counsel for the appellants that the findings recorded by the authorities are either perverse or that they are based on no evidence. That the authorities acted with due care and caution is evident from the fact that with respect to one of the immovable properties the authorities were of the opinion that the failure to explain pertains only to a part of the income/assets and accordingly invoked Section 9 and imposed a fine instead of forfeiting the same."

23. However, it has to be seen that in the present case, the petitioner had produced the income tax assessment for the relevant year and in the return for the year 1969-70, the loan received for the purchase of the property has been mentioned. This has been scrutinised by the Auditor and it has been countersigned by the Income-tax Officer for the relevant year. To label such a transaction as unbelievable ''as the Department of Income-tax had been utilised by the appellant for creating evidence in support of his claim'' as quoted by the Tribunal is not only uncalledfor in the absence of any evidence to that effect. Neither the competent authority nor the appellate Tribunal made use of the officers of the I.T. Department as contemplated under section 6(1) read with Section 18(2)of the SAFEMA. If they had utilised the service of the I.T.Department, which is another wing of the Government of India, there would have been no necessity to come up with such a sweeping conclusions thereby casting a slur on the another wing of the Central Government. The remarks made by the Appellate Tribunal is uncalledfor and not borne out by records. It must be stated that these entries which are found in the I.T. Returns were made long before the showcause notice was prepared under section 6(1).

24. A Division Bench of this Court in Mohammed Hanifa -vs- Appellate Tribunal for Forfeited Property and another reported in (1995) Vol.211 ITR 589 dealt with the case of the competent authority utilising the service of the Income Tax Officer as a Commission for finding out the veracity of the claims made by persons aggrieved by the notice issued under SAFEMA. The question came up for consideration was when such Commissions are made and statements are recorded before the ITO in terms of section 18 of the SAFEMA, whether the witnesses should once again depose before the competent authority and whether the competent authority can discard the statement of the ITO.

25. In the said decision, the Division Bench held as follows:-

> ''We are of the view that when the Income-tax Officer appointed as Commission and on recording the evidence, has opined that what the witness had deposed was true, the non-consideration of the same by the competent authority and the Appellate Tribunal has vitiated the finding recorded by them. Further, the property involved is not of great value, inasmuch as, it is stated that it is of the value of Rs.12,861 and out of this a sum of Rs.5,040 has been found by both the authorities that it has been met from lawful sources. Therefore, we are of the view that there is no justification to remit the case after a lapse of 15 years. We, accordingly, hold that the petitioner has proved that he has purchased the property in question by the amount obtained from lawful source. Hence, the forfeiture is not

warranted. Accordingly, the writ petition is allowed. The orders of the competent authority and the Appellate Tribunal are quashed."

26. Therefore, inasmuch as the respondents have not utilised their power vested under Section 6(1) read with Section 18 of the SAFEMA in order to impeach the claim made by the petitioner by producing the contemporaneous evidence in the form of income tax returns for the relevant year. The finding recorded by the respondents that the properties which are sought to be forfeited are illegally acquired properties within the meaning of section 3(c) cannot be upheld.

27. Hence, the writ petition stands allowed. However, there will be no order as to costs.

Sd/
Asst.Registrar

/true copy/

Sub Asst.Registrar

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To

1. Appellate Tribunal for Forfeited Property, 4th Floor, Lok Nayak Bhawan,Khan Market, New Delhi-110 003.

2. The Competent Authority, 'Utsav' No.64/1, G.N.Chetty Road, T.Nagar, Chennai-17.

1 CC To Mr..K.C.Rajappa, Advocate, SR NO.10943

1 CC To Mr.S.Haja Mohideen Gisthi, Advocate, SR NO.10648

W.P.No.7944 of 1999

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pmk/6.4.2009.