



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

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Department of Commercial Taxes

Office of the Commissioner of Commercial Taxes, (Karnataka), Vanijya Therige Karyalaya,
Gandhinagar, Kalidasa Road, Bengaluru-560009.

PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES, (KARNATAKA), BENGALURU-CLARIFICATION UNDER
SECTION 59(4) OF THE KARNATAKA VALUE ADDED TAX ACT, 2003.

Present : SRIKAR.M.S., I.A.S.,

Commissioner of Commercial Taxes. (Karnataka), Bengaluru.

Sub : KVAT Act, 2003 - Clarification under Section 59(4) regarding the rate of tax on sale of
"Pre-painted corrugated galvanized Iron and Steel sheets "- reg.

Ref : 1. Application dated 29-12-2017 of M/s. Karthik Roofing , #76, Byraveshwara Industrial
Estate Entrance, Peenya IIInd Stage, Bengaluru-91(TIN:29900587337) u/s 59(4) of
KVAT Act,2003
2. Orders of the Hon'ble High Court of Karnataka dated:15.12.2017 in W.P.No.56388 /
2017 and 56464/2017 (T-RES) in the above case.
3. Clarification No.CLR.CR.84/2013-14 dated 01-03-2017 in the case of M/s. SLN Roofing
and Constructions, Sy.No. 29, Kammagondanahalli, Jalahalli West, Bengaluru-560 015
(TIN:29720892113)

M/s. Karthik Roofing, #76, Byraveshwara Industrial Estate Entrance, Peenya IIInd Stage, Bengaluru-91(hereinafter referred to as
"Applicant") has requested for clarification regarding the rate of tax applicable on the sale of "Pre-painted corrugated galvanized Iron
and Steel sheets" under KVAT Act, 2003, following the orders of the Hon'ble High Court of Karnataka Acited at reference (2) above.

2. The facts of the case are as under:

- The Applicant is engaged in the manufacture and sale of Pre-painted corrugated galvanized Iron and Steel sheets used for roofing. The applicant purchases Pre-painted Iron and Steel coils. These coils are corrugated by the applicant to add additional strength and grip to the sheets and sell them to the end consumer for roofing purpose after collecting 5% VAT on the said sales.
- The applicant being aggrieved by the notices dated 29-11-2017 and 07-11-2017 issued under section 39(1) of KVAT Act proposing to levy tax at the rate of 14.5% u/s 4(1)(b)(iii) as unscheduled goods and the Clarification No. CLR.CR.84/2013-14 dated 01-03-2017, approached the Hon'ble High Court of Karnataka in Writ Petition No.56388 / 2017 and 56464/2017 (T-RES) challenging the rate of tax and Clarification. The Commissioner of Commercial Taxes in the Clarification

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dated : 01-03-2017 cited supra issued in the case of **M/s. SLN Roofing and Constructions, Bengaluru** clarifying that "Pre-painted galvanized steel metal sheets" are liable to tax @14.5% u/s 4(1)(b)(iii) of the KVAT Act with effect from 01-08-2012.

- iii. The Hon'ble High Court of Karnataka disposed of above Writ Petitions on 15-12-2017 stating that the Commissioner of Commercial Taxes in the Clarification dated 01-03-2017 issued under section 59(4) of the KVAT Act had not considered the effect of clause (vi) of section 14 of the CST Act, 1956 at all and therefore whether the commodity dealt in by the Applicant would fall under clause (vi) or not, was not an issue before the Commissioner of Commercial Taxes. Accordingly the Hon'ble Court left it open to the Applicant to seek requisite clarification from the Commissioner. The relevant portions of the Judgement are extracted hereunder;

"5. From a bare perusal of the order passed by the Respondent-Commissioner of Commercial Taxes under Section 59(4) of the KVAT Act, 2003, it is clear that the said Commissioner has not considered the effect of Section 14(vi) of the CST Act, 1956 at all and therefore, whether the commodity dealt with by the petitioner would fall under clause (vi) or not, was not an issue before the Respondent-Commissioner of Commercial Taxes.

6. However, if the said order passed by the Respondent-Commissioner of Commercial Taxes is the cause for issuing reassessment notice against the petitioner in the present case, it is open to the petitioner to seek requisite clarification from the Respondent-Commissioner of Commercial Taxes himself with regard to the effect of clause (vi) of Section 14 of the CST Act, 1956 in the first instance. It is equally open to the petitioner to contend before the Assessing Authority in pursuance of the reassessment notice issued to him that the commodity in question would fall under Section 14(vi) of the CST Act, 1956 and not under Section 14(iv) of the CST Act, 1956 and it is for the Assessing Authority to decide such contention in accordance with law."

3. The applicant by letter dated 16-03-2018 filed written submissions in continuation of arguments advanced on 12-03-2018.

4. The applicant is of the view that corrugation is merely wrinkling of sheets in one direction for the purpose of making the sheets more rigid and for giving increased stiffness so as to be more suitable for roofing and walling. The process of corrugation is one of alteration of shape and it does not make Iron Sheets a different article or product of Iron and hence continued to be declared commodity falling under section 14(iv)(vi) of CST Act read with section 4(1)(b)(i) of the KVAT Act taxable at the rate of 5%. In support of this view the applicant has relied on the following judicial pronouncements;

(i) *State of Gujarat Vs Shah Veljibhai Mothichandh (23 STC 288)*, wherein the Hon'ble High Court of Gujarat has held that corrugated sheets sold by the dealer is same as Iron sold in different shape and is equivalent to sale of Iron.

(ii) *State of Andhra Pradesh Vs Sri Durga Hardware Stores (32 STC 322)*, wherein the Hon'ble High Court of Andhra Pradesh has held that mere galvanizing the steel for more efficiency and corrugating Iron sheets for more rigidity will never change the characteristics of Iron and Steel and the characteristics of Iron and Steel continues to exist.

(iii) *Commissioner of Sales Tax Vs Om Engineering Works (65 STC 465)*, wherein the Hon'ble High Court of Allahabad has held that even after undergoing the process of galvanization and corrugation, Iron and Steel falls under the declared goods u/s 14 of CST Act, 1956.

(iv) *Gujarat Small Industries Corporation Limited Vs Commissioner of Sales Tax (116 STC 193)*, wherein the Division Bench of the Hon'ble High Court of Gujarat followed the judgement in the case of *State of Gujarat Vs Shah Veljibhai Mothichandh (23 STC 288)*.

5. The applicant has referred to the revised notice dated 29-11-2017 issued under section 39(1) of the KVAT Act, by the Deputy Commissioner of Commercial Taxes (Audit-6.3), Bengaluru and rebutted the view of the said Audit Officer that painting of the galvanized roofing Iron and Steel sheets ceased to be declared commodity and there is change in the form in the nature of the commodity. It is contended that mere painting for the purpose of protecting the commodity from rusting i.e. weather proof and to have aesthetic sense which never change the shape, size, nature etc.,

6. The applicant has relied on the law laid down by the Hon'ble Supreme Court in the case of *Gujrat Steel Tube Limited Vs. State of Kerala (74 STC 176)*, which dealt with the issue whether galvanization of Iron pipe and Tubes ceased to be declared goods or not under section 14(iv)(vi) of the CST Act. The Apex Court observed that the purpose of galvanizing is to make it rust-proof. Galvanization is nothing but coating the Iron sheet with zinc by an electrical process, or some other processes to prevent it from oxidation. Even though in a galvanizing activity, the process is long drawn, nevertheless, the court took the view that there is no manufacturing activity and commodity continues to the declared commodity. The applicant is the view that in painting of galvanized Iron and Steel roofing sheets no processing is involved when compared to processes involved in galvanising Iron sheets. The applicant has

pleaded that since painting of galvanized sheets will never bring any change in the commodity, painted galvanize sheets would continue to be declared goods falling under section 14(iv)(vi) of the CST Act, read with section 4(1)(b)(i) of KVAT Act, taxable at 5%.

7. The applicant has referred to the judgement of the Hon'ble Supreme Court of India in the case of *Kailash Nath & another Vs. State of UP & others* (08 STC 358), by a constitution bench held that there is no transformation of cloth when the cloth is coloured, printed or dyed; and the judgement of the Bombay High Court in the case of *Technova Graphics Systems Private Limited Vs. Commissioner of Sales Tax* (99 STC 77), wherein the court has taken the view that lacquering being a processes of coating a surface with a lacquer, it does not amount to manufacture and the polyester film reminds as such after the processes of lacquering of polyester film.

Therefore in view of the various judgements cited above, the applicant is the firm view that Pre-painted corrugated galvanized Iron & Steel sheet does not cease to be a declared commodity falling under section 14(iv)(vi) of the CST Act, read with section 4(1)(b)(i) of KVAT Act, taxable at 5%.

8. The matter is examined with specific reference to the observation of the Hon'ble High Court of Karnataka.

(1) Section 2(c) of the CST Act, 1956 defines "Declared goods" as those declared under section 14 of CST Act as "Goods of special importance in interstate trade or commerce". Section 14 of CST Act gives a list of such goods and section 15 specified restrictions on power of States to tax such goods.

(2) Section 14(iv)(vi) of CST Act, 1956 reads as under:

14(iv) Iron & Steel that is to say:-

"(vi) Sheets, hoops, strips and skelp, both black and **galvanised**, hot and cold rolled, plain and **corrugated**, in all qualities, in straight lengths and in coil form, as rolled and revitted conditions;"

(3) The applicant has procured "**Pre-painted galvanised Iron & Steel sheets in coil form**", corrugated the same and sold "**Pre-painted galvanised corrugated Iron & Steel sheets**". It is apparent from reading of section 14(iv)(vi) of CST Act that it is "**Galvanized Iron & Steel sheets in straight or in coil form**" and "**Galvanised and corrugated Iron & steel sheets**" are among the goods listed. But "**Pre-painted galvanised Iron & Steel sheets in coil form**", and "**Pre-painted galvanised corrugated Iron & Steel sheets**" are not enumerated under section 14(iv)(vi) and hence outside the scope of "declared goods" defined under section 2(c) of CST Act. Thus the goods for which the applicant has sought clarification or Pre-painted goods are different both in common and commercial parlance from the goods specified under section 14(iv)(vi) of CST Act.

Support is drawn from the judgement in the case of *Utrocon Structural Systems Pvt. Limited, vs State of Karnataka 2013* (76) Kar.L.J 439 (HC) (DB) relating to interpretation of declared goods. In the such case the Hon'ble High Court of Karnataka held that restriction to levy tax at 4% as declared goods is applicable only on such commodity made up Iron and Steel specifically enumerated in clause(iv) of CST Act and 'Stranded rods' cannot be classified as 'Wire' nearly because stranded rods are made up of "Iron and Steel wire". Merely because "Stranded rods" are made up of Iron and Steel wires, it cannot be classified as vide enumerated under sub-clause (xv) in clause (iv) of section 14 of CST Act and they cannot be treated as declared goods.

The Hon'ble High Court of Karnataka has relied on the judgement of Hon'ble Supreme Court of India in the case of *State of Tamil Nadu vs. Pyarelal Malhotra* (1976) 37 STC 319 (ST) with regard to interpretation of commodity has to the emergence of new commercial commodity and taxable event of goods. The Hon'ble High Court analysed the *Pyarelal Malhotra's* case and observed as under:

"Sales Tax Law is intended to tax sales of different commercial commodities and not to tax the production or manufacture of a particular substance out of which these commodities have been made. As soon as separate commercial commodities emerge or come into existence, they become separately taxable goods or entities for the purpose of Sales tax...When once commercial commodity is transformed into another, it becomes a separate commodity for purpose of Sales Tax"

(4) Common Parlance Test is the most common test used for classification of goods for levy of tax under sales tax law. This test has been commonly referred to by the Court in their judgements. This test means that goods have to be classified in a manner as understood by common man. Theory of common parlance test is formulated on the basic principle that classification of goods for the purpose of levy of tax has to be made by a common man who know the goods according to the meaning given to them in normal usage and further in might not be aware of the scientific or technical definition.

(5) The Hon'ble High Court of Karnataka has summed up the theory of common parlance test in the matter of *Diebold Systems Pvt. Ltd., vs The Commissioner of Commercial Tax*...on 31 January 2005 equivalent citations: ILR 2005 KAR 2210, 2006 144 STC 59 Kar very aptly as follows;

" 38. The Supreme Court in several of its judgement has laid down the rule of interpretation for articles of daily use and commonly traded items, which are mentioned in the Taxing Statutes. The rule is that if there is no definition in the statutes, we should follow for tax purposes the definition not of the dictionaries or of technical books, but of commercial parlance i.e. the popular meaning. The intention of legislature is, that in Taxing Statutes, when terms are used of common usage, it is the common man's understanding of the articles which prevails over the technical man's concept. The place of scientific definition based on technical books, technical literature, dictionaries, etc., is relevant. When the goods are technical, there is no market and so, no market parlance. At the same time, if the goods are not technical, the definition in the market parlance would apply. It only means, that if the goods are technical, common parlance or commercial parlance would not apply."

(6) It is undisputed that "Galvanised Iron and Steel sheet" and "Galvanised corrugated Iron and Steel sheet" fit into the commodities specified u/s. 14(iv)(vi) of CST Act. But in the applicant's case, the commodity sold is "Pre-painted Galvanised corrugated Iron & Steel sheet" which is identified as such both in common and commercial parlance and not as "Galvanised corrugated Iron and Steel sheets" falling under section 14(iv)(vi) of CST Act as declared goods. The judgements relied upon by the applicant cited in para 4, 5, 6 & 7 above do not render any assistance as they are not applicable to the present facts since whether "Pre-painted Galvanised corrugated Iron & Steel sheet" is different from "Galvanised corrugated Iron & Steel sheet", was not before the Hon'ble Courts.

9. In the light of the above discussion, the following clarification is issued.

CLARIFICATION NO.CLR.CR-40/2017-18, Dated:10-05-2018

It is clarified that "Pre-painted Galvanised Corrugated Iron & Steel sheet" is an unscheduled goods liable to tax @ 13.5% for the period from 01-04-2010 to 31-03-2011, @ 14% for the period 01-04-2011 to 31-07-2012 and @ 14.5% from 01-08-2012 to 30-06-2017 under section 4(1)(b)(iii) of the KVAT Act, 2003.

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SRIKAR. M.S

Commissioner of Commercial Taxes
(Karnataka), Bengaluru

DEPARTMENT OF COMMERCIAL TAXES

Office of the Commissioner of Commercial Taxes,(Karnataka), Vanijya Therige Karyalaya, Gandhinagar, Kalidasa Road, Bengaluru-560009.

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES, (KARNATAKA), BENGALURU-
CLARIFICATION UNDER SECTION 59(4) OF THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

NO. CLR.CR-42/2017-18.

Present : **SRIKAR.M.S.,I.A.S,**

Commissioner of Commercial Taxes. (Karnataka), Bengaluru.

Sub : KVAT Act, 2003 - Clarification under Section 59(4) regarding the rate of tax on sale of "Pre-painted corrugated galvanized Iron and Steel sheets"- reg.

Ref :

1. Application filed on 08-02-2018 of M/s. Vishwa Structural Engineering Pvt. Ltd., (Now Known as M/s. Halleys Blue Steels Pvt. Ltd.,) No. 7, Mundargi Industrial Area, 2nd Stage, Ballari- 83 120.(TIN: 29020811212)
2. Orders of the Hon'ble High Court of Karnataka dated:16-01-2018 in W.P.No.112381/2017(T-RES) in the above case.
3. Clarification No.CLR.CR.84/2013-14 dated 01-03-2017 in the case of M/s. SLN Roofing and Constructions, Sy.No. 29, Kammagondanahalli, Jalahalli West, Bengaluru-560 015 (TIN:29720892113)

M/s. Vishwa Structural Engineering Pvt. Ltd., (Now Known as M/s. Halleys Blue Steels Pvt. Ltd.,) No.7, Mundargi Industrial Area 2nd Stage, Ballari - 83 120.(TIN: 29020811212 (hereinafter referred to as "Applicant") has requested for clarification regarding the rate of tax applicable on the sale of "Pre-painted corrugated galvanized Iron and Steel sheets" under KVAT Act, 2003, following the orders of the Hon'ble High Court of Karnataka cited at reference (2) above.

2. The facts of the case are as under:

- i. The Applicant was engaged in the trading of Pre-painted corrugated galvanized Iron and Steel sheets used for roofing upto 2010-11. There after he commenced the manufacturing of the above said product. For this the applicant purchases Pre-painted Iron and Steel coils. These coils are corrugated by the applicant to add additional strength and grip to the sheets and sell them to the end consumer for roofing purpose after collecting 5% VAT on the said sales.
- ii. The applicant being aggrieved by the endorsement dated 05-12-2017 issued by the Deputy Commissioner of Commercial Taxes (Audit), Ballari, proposing to levy tax at the rate of 13.5% for the assessment year 2010-11, on the sales turnover of Pre-painted corrugated galvanized Iron and Steel sheets and the Clarification No. CLR.CR.84/2013-14, dated 01-03-2017, approached the Hon'ble High Court of Karnataka in Writ Petition No.112381/2017(T-RES) challenging the rate of tax and Clarification. The Commissioner of Commercial Taxes in the Clarification dated 01-03-2017 cited supra issued in the case of **M/s. SLN Roofing and Constructions, Bengaluru** clarifying that "Pre-painted galvanized steel metal sheets" are liable to tax @14.5% u/s 4(1)(b)(iii) of the KVAT Act with effect from 01-08-2012.
- iii. The Hon'ble High Court of Karnataka disposed of above Writ Petition on 16-01-2018 stating that the Commissioner of Commercial Taxes in the Clarification dated 01-03-2017 issued under section 59(4) of the KVAT Act had not considered the effect of clause (vi) of section 14 of the CST Act, 1956 at all and therefore whether the commodity dealt in by the Applicant would fall under clause (vi) or not, was not an issue before the Commissioner of Commercial Taxes. Accordingly the Hon'ble Court left it open to the Applicant to seek requisite clarification from the Commissioner. The relevant portions of the Judgement are extracted hereunder;

"5. From a bare perusal of the order passed by the Respondent-Commissioner of Commercial Taxes under Section 59(4) of the KVAT Act, 2003, it is clear that the said Commissioner has not considered the effect of Section 14(vi) of the CST Act, 1956 at all and therefore, whether the commodity dealt with by the petitioner would fall under clause (vi) or not, was not an issue before the Respondent-Commissioner of Commercial Taxes.

6. However, if the said order passed by the Respondent-Commissioner of Commercial Taxes is the cause for issuing reassessment notice against the petitioner in the present case, it is open to the petitioner to seek requisite clarification from the Respondent-Commissioner of Commercial Taxes himself with regard to the effect of clause (vi) of Section 14 of the CST Act, 1956 in the first instance. It is equally open to the petitioner to contend before the Assessing Authority in pursuance of the reassessment notice issued to him that the commodity in question would fall under Section 14(vi) of the CST Act, 1956 and not under Section 14(iv) of the CST Act, 1956 and it is for the Assessing Authority to decide such contention in accordance with law."

3. The applicant by letter dated 13-04-2018 filed written submissions in addition to the submissions made in the application dated 08-02-2018 and advanced arguments reiterating the same.

4. It is submitted by the applicant that as per section 4(1)(b)(i) of KVAT Act, declared goods specified in section 14 of the CST Act are taxable at maximum rate of 4% / 5% as galvanized corrugated steel sheets in all forms have been recognized as declared goods under section 14(iv)(vi) of CST Act. It is contended that the judgement in Uthrocon Structural system's case 2013 (76) KLJ 439 relied upon by the Commissioner is inappropriate to the facts and circumstances of the case, as this decision is in relation to product-Stranded rod which is obtained by twisting of wires; where as in the present case, upon painting and corrugating the commodity in question continues to be declared goods.

5. The applicant is of the view that corrugation is merely wrinkling of sheets in one direction for the purpose of making the sheets more rigid and for giving increased stiffness so as to be more suitable for roofing and walling. The process of corrugation is one of alteration of shape and it does not make Iron Sheets a different article or product of Iron and hence continued to be declared commodity falling under section 14(iv)(vi) of CST Act read with section 4(1)(b)(i) of the KVAT Act taxable at the rate of 5%. In support of this view the applicant has relied on the following judicial pronouncements:

(i) State of Gujarat Vs Shah Veljibhai Mothichandh (23 STC 288), wherein the Hon'ble High Court of Gujarat has held that corrugated sheets sold by the dealer is same as Iron sold in different shape and is equivalent to sale of Iron.

(ii) State of Andhra Pradesh Vs Sri Durga Hardware Stores (32 STC 322), where in the Hon'ble High Court of Andhra Pradesh has held that mere galvanizing the steel for more efficiency and corrugating Iron sheets for more rigidity will never change the characteristics of Iron and Steel and the characteristics of Iron and Steel continues to exist.

(iii) Commissioner of Sales Tax Vs Om Engineering Works (65 STC 465), wherein the Hon'ble High Court of Allahabad has held that even after undergoing the process of galvanisation and corrugation, Iron and Steel falls under the declared goods u/s 14 of CST Act, 1956.

(iv) Gujarat Small Industries Corporation Limited Vs Commissioner of Sales Tax (116 STC 193), wherein the Division Bench of the Hon'ble High Court of Gujarat followed the judgement in the case of State of Gujarat Vs Shah Veljibhai Mothichandh (23 STC 288).

(v) Clarification issued by the Authority for Clarification and Advance Ruling under section 48-A of Tamil Nadu VAT Act, 2006, holding that corrugated Iron Steel and Sheets are declared goods taxable at 5% under section 8(2) of CST Act, 1956.

6. The applicant has relied on the law laid down by the Hon'ble Supreme Court in the case of Gujrat Steel Tube Limited Vs. State of Kerala (74 STC 176), which dealt with the issue whether galvanization of Iron pipe and tubes ceased to be declared goods or not under section 14(iv)(vi) of the CST Act. The Apex Court observed that the purpose of galvanizing is to make it rust-proof. Galvanization is nothing but coating the Iron sheet with zinc by an electrical process, or some other processes to prevent it from oxidation. Even though in a galvanizing activity, the process is long drawn, nevertheless, the court took the view that there is no manufacturing activity and commodity continues to be the declared commodity. The applicant is the view that in painting of galvanized Iron and Steel roofing sheets no processing is involved when compared to processes involved in galvanising Iron sheets. The applicant has pleaded that since painting of galvanized sheets will never bring any change in the commodity, painted galvanize sheets would continue to be declared goods falling under section 14(iv)(vi) of the CST Act, read with section 4(1)(b)(i) of KVAT Act, taxable at 5%.

7. The applicant has referred to the judgement of the Hon'ble Supreme Court of India in the case of Kailash Nath & another Vs. State of UP & others (08 STC 358), by a constitution bench held that there is no transformation of cloth when the cloth is coloured, printed or dyed; and the judgement of the Bombay High Court in the case of Technova Graphics Systems Private Limited Vs. Commissioner of Sales Tax (99 STC 77), wherein the court has taken the view that lacquering being a processes of coating a surface with a lacquer, it does not amount to manufacture and the polyester film reminds as such after the processes of lacquering of polyester film.

Therefore in view of the various judgements cited above, the applicant is the firm view that Pre-painted corrugated galvanized Iron & Steel sheet does not cease to be a declared commodity falling under section 14(iv)(vi) of the CST Act, read with section 4(1)(b)(i) of KVAT Act, taxable at 5%.

8. The matter is examined with specific reference to the observation of the Hon'ble High Court of Karnataka.

(1) Section 2(c) of the CST Act, 1956 defines "Declared goods" as those declared under section 14 of CST Act as "Goods of special importance in interstate trade or commerce". Section 14 of CST Act gives a list of such goods and section 15 specified restrictions on power of States to tax such goods.

(2) Section 14(iv)(vi) of CST Act, 1956 reads as under:

14(iv) Iron & Steel that is to say:-

"(vi) Sheets, hoops, strips and skelp, both black and **galvanised**, hot and cold rolled, plain and **corrugated**, in all qualities, in straight lengths and in coil form, as rolled and revitted conditions;"

(3) The applicant has procured "**Pre-painted galvanised Iron & Steel sheets in coil form**", corrugated the same and sold "**Pre-painted galvanised corrugated Iron & Steel sheets**". It is apparent from reading of section 14(iv)(vi) of CST Act that it is "**Galvanized Iron & Steel sheets in straight or in coil form**" and "**Galvanised and corrugated Iron & steel sheets**" are among the goods listed. But "**Pre-painted galvanised Iron & Steel sheets in coil form**", and "**Pre-painted galvanised corrugated Iron & Steel sheets**" are not enumerated under section 14(iv)(vi) and hence outside the scope of "declared goods" defined under section 2(c) of CST Act. Thus the goods for which the applicant has sought clarification or Pre-painted goods are different both in common and commercial parlance from the goods specified under section 14(iv)(vi) of CST Act.

Support is drawn from the judgement in the case of Urocon Structural Systems Pvt. Limited, vs State of Karnataka 2013 (76) Kar.L.J 439 (HC) (DB) relating to "interpretation of declared goods". In the such case the Hon'ble High Court of Karnataka held that restriction to levy tax at 4% as declared goods is applicable only on such commodity made up Iron and Steel specifically enumerated in clause (iv) of CST Act and 'Stranded rods' cannot be classified as 'Wire' nearly because stranded rods are made up of "Iron and Steel wire". Merely because "Stranded rods" are made up of Iron and Steel wires, it cannot be classified as vide enumerated under sub-clause (xv) in clause (iv) of section 14 of CST Act and they cannot be treated as declared goods.

The Hon'ble High Court of Karnataka has relied on the judgement of Hon'ble Supreme Court of India in the case of State of Tamil Nadu vs. Pyarelal Malhotra (1976) 37 STC 319 (ST) with regard to interpretation of commodity has to the emergence of new

commercial commodity and taxable event of goods. The Hon'ble High Court analysed the Pyarelal Malhotra's case and observed as under:

“ Sales Tax Law is intended to tax sales of different commercial commodities and not to tax the production or manufacture of a particular substance out of which these commodities have been made. As soon as separate commercial commodities emerge or come into existence, they become separately taxable goods or entities for the purpose of Sales tax...When once commercial commodity is transformed into another, it becomes a separate commodity for purpose of Sales Tax”

(4)Common Parlance Test is the most common test used for classification of goods for levy of tax under sales tax law. This test has been commonly referred to by the Court in their judgements. This test means that goods have to be classified in a manner as understood by common man. Theory of common parlance tests formulated on the basic principle that classification of goods for the purpose of levy of tax has to be made by a common man who knows the goods according to the meaning given to them in normal usage and further might not be aware of the scientific or technical definition.

(5)The Hon'ble High Court of Karnataka has summed up the theory of common parlance test in the matter of Diebold Systems Pvt. Ltd., vs The Commissioner of Commercial Tax...on 31 January 2005 equivalent citations: ILR 2005 KAR 2210,2006 144 STC 59 Kar very aptly as follows;

“ 38. The Supreme Court in several of its judgements has laid down the rule of interpretation for articles of daily use and commonly traded items, which are mentioned in the Taxing Statutes. The rule is that if there is no definition in the statutes, we should follow for tax purposes the definition not of the dictionaries or of technical books, but of commercial parlance i.e. the popular meaning. The intention of legislature is, that in Taxing Statutes, when terms are used of common usage, it is the common man's understanding of the articles which prevails over the technical man's concept. The place of scientific definition based on technical books, technical literature, dictionaries, etc., is relevant. When the goods are technical, there is no market and so, no market parlance. At the same time, if the goods are not technical, the definition in the market parlance would apply. It only means, that if the goods are technical, common parlance or commercial parlance would not apply.”

(6)It is undisputed that “Galvanised Iron and Steel sheet” and “Galvanised corrugated Iron and Steel sheet”fit into the commodities specified u/s. 14(iv)(vi) of CST Act. But in the applicant's case, the commodity sold is “Pre-painted Galvanised corrugated Iron & Steel sheet”which is identified as such both in common and commercial parlance and not as“Galvanised corrugated Iron and Steel sheets”falling under section 14(iv)(vi) of CST Act as declared goods. The judgements relied upon by the applicant cited in para 5,6 & 7 above do not render any assistance as they are not applicable to the present facts since whether “Pre-painted Galvanised corrugated Iron & Steel sheet” are different from “ Galvanised corrugated Iron & Steel sheet”, was not before the Hon'ble Courts.

9. In the light of the above discussion, the following clarification is issued.

CLARIFICATION NO.CLR.CR-42/2017-18, Dated:10-05-2018

It is clarified that“ Pre-painted Galvanised Corrugated Iron & Steel sheet”is an unscheduled goods liable to tax @ 13.5% for the period from 01-04-2010 to 31-03-2011, @14% for the period 01-04-2011 to 31-07-2012 and @14.5% from 01-08-2012 to 30-06-2017 under section 4(1)(b)(iii) of the KVAT Act, 2003.

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SRIKAR.M.S
Commissioner of Commercial Taxes
(Karnataka), Bengaluru

Commercial Taxes Department

**Office of the Commissioner of Commercial Taxes, (Karnataka), “Vanijya Therige Karyalaya”,Gandhinagara,
Bengaluru-560 009,**

NOTIFICATION

No. KTL.CR-01/2018-19, Dated: 10-05-2018.

In exercise of the powers conferred by sub-section (1) of Section 6 of the Karnataka Tax on Luxuries Act, 1979 (Karnataka Act No.22 of 1979), it is hereby notified that in the following cases, the proprietors are notified of the requirement of production of accounts in support of the returns filed by them for the year ending 31st March 2017.

- $$\text{P}\ddot{\text{E}}\ddot{\text{A}}\ddot{\text{O}}\text{I}\text{P}\text{PAm}\ddot{\text{A}}\text{P}\ddot{\text{g}}\ddot{\text{i}}\text{,}^{\circ}\text{P}\ddot{\text{A}}\text{g}\text{ }^{\circ}\ddot{\text{A}}\ddot{\text{i}}\text{A}\ddot{\text{P}}\ddot{\text{i}}\text{ }\alpha\text{,}$$
- $$\text{ }^{\circ}\text{AU}\frac{3}{4}\text{Ea}\ddot{\text{A}}.$$

„ÓPág E-ÁS

„ÓPág „AWU¼ GŕŕSazPg PbÁj, ©.J-ŕ. UEq -ÁOmŕ, avzÁUð f-, avzÁUð.

«μAiÁ :- „VvUÆArgáa „ÓÁŕ GvÁzPg „ÓPág „AW „, „ÁgÆÁUÆAqE½
 „Æ,zÁUð vÁ@ÆPÁ EzEÁ 1959EÁ PEÁÐIP „ÓPág „AWU¼ PÁAiÁ P@A 72
 áÁvÁ 73 gEÁiÁ „áíŕŕEUE½, Áa SUI.

G-ÁR :- „ÓPág „AWU¼ „ÁAiÁP ŕSazPgÁ, avzÁUð Eªg ŕvz „A: „,ŕ:30:
 „áíŕŕE/¹Dgŕ/2016-17, ŕEÁAP:19-01-2018.

ŕ, ÁªE :-

„ÓÁŕ GvÁzPg „ÓPág „AW „, „ÁgÆÁUÆAqE½ „Æ,zÁUð vÁ@ÆPÁ „AWz EÆÁAz t
 „ASŕ: „,ŕ30/DgŕJ, iDgŕ/16650/2011-12, ŕEÁAP: 10-03-1982 DVzÁ, „AWªŕ -ŕÁ jÁvÁŕ CÆPª μðU½Az PÁAiÁðªð», z
 „VvUÆArgávz. „AWz PÁAiÁð ZIªªnPU¼ª CÆPª μðU½Az „VvUÆArgávzAS SUI „Æ, ŕUAv ŕEŕŕPAiÁª ŕPlu
 ŕÁr „AWPŕ „ASazŕIª áÁg, ÁzÁggÁ „AWz zÁR-ÁwU¼ÆAŕUª áíª»wÁiÁEÁ „, „ŕÁ w½¹zŕgE AiiÁjAz@Æ ŕwQÁiÁ
 SAcgªŕŕŕ. „AWz Dq½vª áÁAq½AiªªgÁ „AWz -ŕÁ GzÁ±U¼EÁiÁ PÁAiÁðªð», zÁ, -ŕÁU¼EÁiÁ AiiÁªŕzÁ Dq½vª
 áÁAq½, „ªÁvÁª áÁŕŕPª áÁª, „dgÁV, Áªª „ÁUÆ „AWz Cªªŕŕ SUI UªªEªj, Áªª «ŕªgÁVgÁvÁgª áÁvÁ „AWªEÁ
 ŕÁEª±ÁvEUE½, Áªª D, Q EªªŕŕŕªAªzÁ G-ÁTv ŕvzª ŕ, ÁªEÁiÁEÁ „¹, „zj „AWªEÁ „áíŕŕEUE½, ŕÁ
 „ÁAiÁP ŕSazPgÁ, avzÁUð Gŕ «-ÁU, avzÁUð Eªgª PÆÁjgÁvÁg.

„zj ŕ, ÁªAiÁEÁ ŕj²ªª¹zÁ, „AWz Dq½vª áÁAq½Aiªª „AWz GzÁ±U¼ª jÁvÁŕ ZIªªnP Eª, Áªª „ÁUÆ Gŕ
 ŕAiªª jÁvÁŕ PÁAiÁðªð», Áªª „AŕEªªÁV «ŕªUÆArzÁ ŕªª „AWªŕ „VvUÆArzÁ Fª „Avzª „AWªEÁ
 áÁªªzÁªg¹PÆAqÁª „ÆÁU@ª SgªŕŕŕªAS CA±ªEÁ ŕjUt¹ „ÁUÆ „AWªEÁ „áíŕŕEUE½¹ „áíŕŕEÁŕPÁjAiÁEÁ
 EÁªª, ÁªŕzÁ „ÆªAª ŕjUt¹ PªVÆAv DzÁ±ª Ár z.

DzÁ±

EA: rDgŕŕ: „áíŕŕE/¹Dgŕ/39/2017-18, ŕEÁAP : 27-01-2018.

ªÁª@Aq ŕ, ÁªEÁiÁª «ªj¹gªªAvª „ÁUÆ PEÁÐIP „ÓPág „AWU¼ PÁAiÁŕ, 1959 P@A 72(2) gEÁiÁª „ÁUÆ „PÁðgz
 Cŕ,ÆZE „ASŕ:¹N71¹J-ŕJA2016, ŕEÁAP:06-12-2016 g ŕPág zvªªz CŕPÁgzEÁiÁª UÆªŕª@gr P. „ÓPág „AWU¼
 GŕŕSazPgÁ, avzÁUð f-, avzÁUð Dz EÁEÁ, „VvUÆArgáa „ÓÁŕ GvÁzPg „ÓPág „AW „, „ÁgÆÁUÆAqE½
 „Æ,zÁUð vÁ@ÆPÁ Fª „AWªEÁ „áíŕŕEUE½¹, PEÁÐIP „ÓPág „AWU¼ PÁAiÁŕ 1959 P@A 73 (1)CÆAiÁª áíÁUð
 «,guÁŕPÁjU¼ª, „Æ,zÁUð vÁ@ÆPÁ EªgEÁ „AWz „áíŕŕEÁŕPÁjAiÁEÁV CŕP ŕªªgzª EÁªª¹gÁvÁE.
 „áíŕŕEÁŕPÁjAiÁª „AWz «²μ ŕªªgªEÁªª áÁvÁ „AWz D¹U¼EÁ „AWz PÁAiÁðz²ð Cªªª „AWz ŕªªgª „ÆAŕz
 AiiÁªŕzÁª ŕQ-ÁAz PEÁÐIP „ÓPág „AWU¼ PÁAiÁŕ, 1959 P@A 73 (2) g jÁvÁŕ ŕªªgª ŕqzÁ 74 jÁvÁŕ Pvðªŕ
 ªªð», ÁªŕzÁª „ÁUÆ ŕSazPg „ÁvÆÁ-U CÆÁUªªÁV „AWz D¹-dªª-Áj «-Áªjª áíÁr EÆÁAz t gzWU ŕ, Áªª
 „, ÁªªAv DzÁ²¹gÁvÁE.

F DzÁ±ªEÁª EÆI „, -»ªÁvÁ PbÁjAiÁªªªªjEÆAŕU F ŕEÁAP: 27-01-2018 gAzÁªªgÁvÁE.

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„ÓPág „AWU¼ Gŕ ŕSazPgÁ,

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avzÁUð f-, avzÁUð.

„ÓPág E-ÁS

„ÓPág „AWU¼ GŕŕSazPg PbÁj, ©.J-ŕ. UEq -ÁOmŕ, avzÁUð f-, avzÁUð.

«μAiÁ :- „VvUÆArgáa „ÓÁŕ GvÁzPg „ÓPág „AW „, aPvÁPªªn,
 „Æ,zÁUð vÁ@ÆPÁ EzEÁ 1959 EÁ PEÁÐIP „ÓPág „AWU¼
 PÁAiÁŕ P@A 72 áÁvÁ 73 gEÁiÁª „áíŕŕEUE½, Áa SUI.

G-ÁR :- „ÓPág „AWU¼ „ÁAiÁP ŕSazPgÁ, avzÁUð Eªg ŕvz
 „A: „,ŕ:30: „áíŕŕE/¹Dgŕ/2016-17, ŕEÁAP : 19-01-2018.

ŕ, ÁªE :-

„ÓÁŕ GvÁzPg „ÓPág „AW „, aPvÁPªªnªªª „Æ,zÁUð vÁ@ÆPÁ „AWz EÆÁAz t „ASŕ: „,ŕ30/DgŕJ, iDgŕ/
 ¹Dgŕ-21/42903/2011-12, ŕEÁAP : 13-01-2012, DVzÁ, „AWªŕ -ŕÁ jÁvÁŕ PÁAiÁðªðªð», z „VvUÆArgávz. „AWz PÁAiÁð
 ZIªªnPU¼ª „VvUÆArgávzAS SUI „Æ, ŕUAv ŕEŕŕPAiÁªª ŕPlu ŕÁr „AWPŕ „ASazŕIªª áÁg, ÁzÁggÁ „AWz

zĀRĀwU¼ĒAĒU aīā»wAīĒĒ, °, @ā w½¹zīgĒ AīījAz@Ē ¥wQAIĀ ŠAĒgāāĒĒ. ,AWz Dq½v āĀAq½Aīāgā ,AWz ĒĒĀ GzĀ±U¼ĒAīĀ PĀAīĀĎāĎ», zĀ, ĒĒĀU¼ĒAīĀ AīīāāzĀ Dq½v āĀAq½, ° āĀvĀ āĀĒĎ āĀā, ° dgĀV, āā° °ĀUĒ ,AWz C@āĒĒ SUI UāĒĒj, āā° «¥@gĀVgĀvĀg āĀvĀ ,AWāĒĒ ¥ĒĒB±ĀvĒUĒ½, āā° D, Q EgāāĒĒāZĀ GĒĒTv ¥vz° ¥, āāĒAīĒĒ, °¹, ,zj ,AWāĒĒ , aīā¥ĒUĒ½, @ā , °ĀAīĀP ĎŠAZPgĀ, avzĀUĎ G¥ «ĒĀU, avzĀUĎ EāgĀ PĒĒjgĀvĀg.

,zj ¥, āāAīĒĒĒ ¥j²Ā°¹zĀ, ,AWz Dq½v āĀAq½AīĀ ,AWz GzĀ±U¼ jĀvĀ ZĀānP Ēq, āā° °ĀUĒ G¥ ĎAīāā jĀvĀ PĀAīĀĎāĎ», āā° ,A¥ĒtĎāV «¥@UĒĒzĀ °Ā° ,AWāĒ ,IVvUĒĒzĀ F °Avz° ,AWāĒĒ āĀĀZĀāg¹PĒAqĀ °ĒĀU@ā SgāāĒĒāS CA±āĒĒ ¥jut¹ °ĀUĒ ,AWāĒĒ , aīā¥ĒUĒ½¹ , aīā¥ĒĀĒPĀjAīĒĒĒ ĒĀĀ, āāzĀ ,ĒPāZĀ ¥jut¹ P¼VĒAv DzĀ± ĎĀrz.

DzĀ±

ĒA: rDgīr: , aīā¥Ē/¹Dgī/ 38 /2017-18, ĒĒĀP : 27-01-2018.

āĀĀ@Aq ¥, āāĒAīĒ° «āj¹gāāAv °ĀUĒ PEĀĎIP , °Pāg ,AWU¼ PĀAīĒ, 1959 P@A 72(2) gĒAīĀ °ĀUĒ ,Pādgz CĒ,ĒZĒ ,AS:¹N71¹JĒĒJA2016, ĒĒĀP : 06-12-2016 g ¥Pāg zvāZ CĒPāgzĒAīĀ UĒĒĀ@gr P. , °Pāg ,AWU¼ G¥ĎŠAZPgĀ, avzĀUĎ fĒ, avzĀUĎ Dz ĒĒĒ, ,IVvUĒĒgāā °ĀĀ GvĀzPg , °Pāg ,AW ā., āPvĀP@ān °Ē, zĀUĎ vĀ@ĒPĀ F ,AWāĒĒ , aīā¥ĒUĒ½¹, PEĀĎIP , °Pāg ,AWU¼ PĀAīĒ, 1959 P@A 73 (1) ĒĒAīĀ aīĀUĎ «,guĀĒPĀjU¼Ā °Ē, zĀUĎ vĀ@ĒPĀ EāgĒĒ ,AWz , aīā¥ĒĀĒPĀjAīĒĒ CĒP ¥ĒĀg° ĒĀĀ¹gĀvĒĒ. , aīā¥ĒĀĒPĀjAīĒĒ ,AWz «²μ ¥ĒĀgāĒĒ āĀvĀ ,AWz D¹U¼ĒĒ ,AWz PĀAīĀĎz²Ď CxāĀ ,AWz ¥ĒĀg °ĒAĒz AīīāāzĀ āQ-ĀĀz PEĀĎIP , °Pāg ,AWU¼ PĀAīĒ, 1959 P@A 73 (2) g jĀvĀ ¥ĒĀg ¥qzĀ 74 jĀvĀ PvĎāĒ āĎ», āāzĀ °ĀUĒ ĎŠAZPg ,ĀvĒĒU ĒĒĀUĀt āV ,AWz D¹-dāĒĀj «ĒĀĀj aīĀr ĒĒĀz t gzwU ¥, āā , °, āāAv DzĀ²¹gĀvĒĒ.

F DzĀ±āĒĒ ĒĒĒ , - , » āĀvĀ PbĀjAīĀ āĒ°jĒĒAĒU F ĒĒĀP:27-01-2018 gĀZĀ °Ēgr¹gĀvĒĒ.

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, °Pāg ,AWU¼ G¥ ĎŠAZPgĀ,

avzĀUĎ fĒ, avzĀUĎ.

, °Pāg EĒĒS

, °Pāg ,AWU¼ G¥ĎŠAZPg PbĀj, @.JĒĒ. UĒq ĒĀOmī, avzĀUĎ fĒ, avzĀUĎ.

«μAīĀ :- ,IVvUĒĒgāā °ĀĀ GvĀzPg , °Pāg ,AW ā., zĀāg°n °Ē, zĀUĎ vĀ@ĒPĀ ĒzĒĒ 1959ĒĒ PEĀĎIP , °Pāg ,AWU¼ PĀAīĒ P@A 72 āĀvĀ 73 gĒAīĀ , aīā¥ĒUĒ½, āā SUI.

GĒĒR :- , °Pāg ,AWU¼ , °ĀAīĀP ĎŠAZPgĀ, avzĀUĎ Eāg ¥vz ĒA: , Ď30/avzĀUĎ/, aīā¥Ē/2017-18, ĒĒĀP:28-08-2017.

¥, āāĒ :-

°ĀĀ GvĀzPg , °Pāg ,AW ā., zĀāg°n °Ē, zĀUĎ vĀ@ĒPĀ ,AWz ĒĒĀz t ,AS:¹, Ď30/Dgī.J, ĒDgī/¹Dgī-45002/2013-14, ĒĒĀP:10-04-2013 DVzĀ, ,AWz PĀAīĀ ZĀānP¼Ā PĀAīĀĎāĒĒ DgA@¹ ĒAvĒ ,IVvUĒĒgĀvz. F SUI PĒĒq ¥Ē ĒĒ¥wPĀAī° ¥PIu ĎĀr ,AWPI ,ASAZ¥I āg, ĀZāggā ,AWz zĀRĀwU¼ĒAĒU aīā»wAīĒĒ, °, @ā w½¹zīgĒ AīījAz@Ē ¥wQAIĀ ŠAĒgāāĒĒ. ,AWz Dq½v āĀAq½Aīāgā ,AWz ĒĒĀ GzĀ±U¼ĒAīĀ PĀAīĀĎāĎ», zĀ, ĒĒĀU¼ĒAīĀ AīīāāzĀ Dq½v āĀAq½, ° āĀvĀ āĀĒĎ āĀā, ° dgĀV, āā° °ĀUĒ ,AWz C@āĒĒ SUI UāĒĒj, āā° «¥@gĀVgĀvĀg āĀvĀ ,AWāĒĒ ¥ĒĒB±ĀvĒUĒ½, āā° D, Q EgāāĒĒāZĀ GĒĒTv ¥vz° ¥, āāĒAīĒĒ, °¹, ,zj ,AWāĒĒ , aīā¥ĒUĒ½, @ā , °ĀAīĀP ĎŠAZPgĀ, avzĀUĎ G¥ «ĒĀU, avzĀUĎ EāgĀ PĒĒjgĀvĀg.

,zj ¥, āāAīĒĒĒ ¥j²Ā°¹zĀ, ,AWz Dq½v āĀAq½AīĀ ,AWz GzĀ±U¼ jĀvĀ ZĀānP Ēq, āā° °ĀUĒ G¥ ĎAīāā jĀvĀ PĀAīĀĎāĎ», āā° ,A¥ĒtĎāV «¥@UĒĒzĀ °Ā° ,AWāĒ ,IVvUĒĒzĀ F °Avz° ,AWāĒĒ āĀĀZĀāg¹PĒAqĀ °ĒĀU@ā SgāāĒĒāS CA±āĒĒ ¥jut¹ °ĀUĒ ,AWāĒĒ , aīā¥ĒUĒ½¹ , aīā¥ĒĀĒPĀjAīĒĒĒ ĒĀĀ, āāzĀ ,ĒPāZĀ ¥jut¹ P¼VĒAv DzĀ± ĎĀrz.

DzĀ±

ĒA: rDgīr/ , aīā¥Ē/¹Dgī/16/2017-18, ĒĒĀP : 31-08-2017.

āĀĀ@Aq ¥, āāĒAīĒ° «āj¹gāāAv °ĀUĒ PEĀĎIP , °Pāg ,AWU¼ PĀAīĒ, 1959 P@A 72(2) gĒAīĀ °ĀUĒ ,Pādgz CĒ,ĒZĒ ,AS:¹N 71¹JĒĒJA 2016, ĒĒĀP : 06-12-2016 g ¥Pāg zvāZ CĒPāgzĒAīĀ UĒĒĀ@gr P. , °Pāg ,AWU¼ G¥ĎŠAZPgĀ, avzĀUĎ fĒ, avzĀUĎ Dz ĒĒĒ, °ĀĀ GvĀzPg , °Pāg ,AW ā., zĀāg°n , °Ē, zĀUĎ vĀ@ĒPĀ

avzÄUď f⁻, avzÄUď.

°PÁg E-ÁS

°Pág AWU% G¥¤\$AzPg PbǺj, ©.J¯i. UĖq ¯ǺOmī, avzÄÜð f¯, avzÄÜð.

«μΑιΔ :- ,IVVU/EArg^Δ 2^Δ PA^Δ·^ΔΔ±g PAA^Δ·^ΔΔjPÁ PÉUÁjPÁ ,^Δ°PÁg ,AW α.,^Δ a^Δv/EAq^Δ,
^Δ°E,zAUð vÁ@/EPÁ EzEΔ 1959 EΔ PEAðIP ,^Δ°PÁg ,AWU¼ PÁAiΔ P@A
 72 a^ΔAVÁ 73 gEAIΔ ,^ΔaIÁ¥EU/E½, Δ^Δ a SUI.

G-ÄR :- , °PÁg , AWU¼ , °ÁaiÄP ¢ŠAZPgÄ , avzÄUð E^ag ¥vz EA: , ¢30/
avzÄUð/, ^aiÄ¥£/2017-18, ¢£ÄAP:28-08-2017.

₹. Á^a£ :-

2Å PA¨±g PÅA¨ÁjPÁ PÛUÁjPÁ , °PÁg , °PÁg ,AW ¢., ¢ÁvÆÃqÃ , °E,zÅUð vÃ@ÆPÃ ,AWz £ÆÃAz t
 ,ASi:, ¢30/28/Dgí.f.JEi/¹Dgí-11/26837/2000-01, ¢EÃAP : 10-05-2000 DVzÃ, ,AWz PÃAiÃð ZIÃªnP¼Ã 2 ¢µðU½Az
 ,IVVUÆArgÁvzAS SUI P£iq ¥¨ ¢E¥wPAiÃ ¢Pliu ¢Ãr ,AWPI ,ASAz¥I ¢Ág,ÃzÁggÃ ,AWz zÃR-ÁwU¼ÆAFCU
 ¢iÃ»wAiÃ£ ¢, °,®Ã w½¹zgE AiiÃjAz®/E ¥wQAiÃ SAcgÃªi¢®. ,AWz Dq½v ¢ÃAq½AiÃªgÃ ,AWz ¨ÆÃ GzÃ±U¼ÆAiÃ
 PÃAiÃðªªð», zÃ, ¨Æ-Áw¼ÆAiÃ AiiÃªi zÃ Dq½v ¢ÃAq½, ¨ ¢ÃvÃ ¢ÃqðP ¢Ã°Ã, ¨ dgÁV,Ãª° °ÃUÆ ,AWz C©ª£¢: SUI
 UªÆE°j,Ãª° «¥®gÁVgÁvÁg ¢ÃvÃ ,AWª£Ã ¥ÆB±ÁvEUÆ½,Ãª° D,Q Egªi¢®ªAzÃ G-ÃTv ¥vz° ¥,Ãª£AiÃ£Ã
 , °¹, ,zj ,AWª£Ã ,ªiª¥EUÆ½,®Ã , °ÃAiAP ¢SazPqÃ, avzÅUð G¥ ¨-ÃU, avzÅUð EªgÃ PÆÃjgÁvÁg.

,zj ¥,ÁªA¡EÄ ¤jz²ªº¹zÄ!,AWz Dq¼v ªªAq½AiÄÄ ,AWz GzI±U% jÄVÄ ZIÄanP Eq,Äªº °ÁU/E G¥
 ¢AiÄªÄ jÄVÄ PÄAiÄðªäð»,Äªº ,A¥£tðªÁV «¥@UEArzÄ! °Áº ,AWªÄ! ,Vvu/EArzÄ! F °Avzº ,AWªEÄ
 ªªÄAZªg¹PEAQª °EÄU®Ä SgªÄ!¢®ªAS CA±ªEÄ ¤jut¹ °ÁU/E ,AWªEÄ ,ªiª¥EU/E½¹ ,ªiª¥EÄ¢PájAiEÄ
 EÄ«Ä,Äª!zÄ ,EPªAzÄ ¥jut¹ P¼VEAv DzÄ± ¢Ärz.

 $Dz \tilde{A}^{\pm}$

£A: rDqĩr / ^aiÁ¥£/ ¹Dqĩ/18/2017-18, ¢£ÁAP : 31-08-2017.

aÄÄ@Aq ¥, ÁªEAiÄ° «ªj¹gªAv °ÁUÆ PEÁðIP , °Pág , AWU¼ PÁAiÄ, 1959 P®A 72(2) gEÄiÄ °ÁUÆ , Pádgz C¢,ÆZE , ASi:1N71¹J¬IJA2016, ÇÉAAP : 06-12-2016 g ¥Pag zvªAz C¢PagzEAiÄ UÆªA®gr P. , °Pag , AWU¼ G¥¤SazPgª, avZÄÜð f¬, avZÄÜð Dz ÉÁEÄ, ÌVvUEArgªª ²Ä PA¬ª±g PÄA¬ÁjPÁ PÈUÁjPÁ , °Pág , °Pág , AW ¢., ªÄvÆÄqÄ, °Æ,zÄÜð vÄ®ÆPÄ F ,AWªEÄÌ ,ªiÁ¥EUÆ½¹, PEÁðIP , °Pág , AWU¼ PÁAiÄ, 1959 P®A 73 (1) ÇEAiÄ , °Pág C©ª¡C¡ C¢Páj, °Æ,zÄÜð vÄ®ÆPÄ EªgEÄÌ ,AWz ,ªiÁ¥EÄC¢PájaiiEÄV C¢P ¥¬Ágz° EÄ«ª¹gÄvÆ. ,ªiÁ¥EÄC¢PájaiiÄ ,AWz «²µ ¥¬ªgªEÄÌ ªÄvÄ ,AWz D¹U¼EÄÌ ,AWz PAAiÄðz²ð CxªA ,AWz ¥¬ªg °ÆACz Aiiª¹zÄª qQ¬ªAz PEÁðIP , °Pág , AWU¼ PÁAiÄ 1959 P®A 73 (2)g ¥Pág ¥¬ªg ¥qzÄPÆªvPzÄÌ °ÁUÆ P®A 74 g jÄvÄi PaÄ«ÌÄ ¢SAzPg ,ÄvÆÄ¬U ÇEÄUtªªV ,AWz D¹-dªª¬Áj ¬¬ªÁj ªiÁr EÆÄAz t gzWU ¥,ªª ,°,ªªAv Dzª²¹gÄvÆ.

F DZÄ±aEÄÄ £££, » aÄvÄ PbÄjAiÄ aE°jE/EAÇU F ÇEÁAP: 31-08-2017 gAzÄ °Egr¹gÄvÄE.

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$$\text{°PÁg } \text{AWU}^{1/4} \text{ G¥ } \text{¤§AzPgÄ,}$$

avzÄUđ f⁻, avzÄUđ.

°PÁg E-ÁS

°Pág AWU% G¥¤\$AzPg PbǺj, ©.J¯i. UĖq ¯ǺOmï, avzÄUð f¯, avzÄUð.

«μΑιÄ :- , ÑVUÆArgÄ^a avzÄUð mĒĒİ ¥Æ[°]Ä, İ ĒĒpgg , °Pág , AW □., avzÄUð,
avzÄUð vÁ®ÆPÄ EzĒÄİ 1959 ĒÄ PĒÁðİP , °Pág , AWU¼ PÄÄİÄİ P®A 72
^aÄvÄ 73 gÆAiÄ , ^aiÄ¥ÆUÆ½ ^aÄ ŠUİ.

G-ĀR :- , °Pág , AWU¼ , °ÁiĀP ¢ŞazPgĀ , avzĀUđ E^ag ¥vz £A: , ¢30/
avzĀUđ/, ^aiĀ¥£/2017-18, ¢£ĀP:05-08-2017.

₹. Á^a£ :-

avzÄUð mĚİ ¥Ė°Ä,İ ĚĖpg ,°PÁg ,AW ¢., avzÄUð, avzÄUð vÁ@ĖPÁ ,AWz ĚĖÄAz t ,ASİ, ¢30/Dgİ.J,İ.Dgİ/481/ĚĖA/8752/1984-85, ¢ĚĖAP : 08-02-1985 DVzÄİ, ,AWaİ ĚĖÄAz tAiiÁzÄvPaz AiiÄaİzÄ ¯Pİ ¥İ±ĚĖzĚĖ PÄAiÄð PİUĖArgÄİ¢@. ,AWz PÄAiÄð ZİÄanPUYÄĖ ĆĖP aµðUzAz ,İvUĖArgÄvzAS SUI PĚİq ¥İ ¢Ě¥wPAİ° ¥Pİu ¢Är ,AWP ,ASAz¥İ aÁg,ÄzÁggÄ ,AWz zÄRÄwUzÄĖAĖU aİÄ»wÄİĚÄ ,° ,@Ä w½zİgĖ

AiiÁjAz@Æ ¥wQaiÄ SAcgÄa|¢®. ,AWz Dq½v aÄAq½AiÄagÄ ,AWz “ÉÁ GziÄ±U¼ÆAiÄ PÁAiÄðªð», zÄ, “ÉÁU¼ÆAiÄ AiiÄa|zÄ Dq½v aÄAq½, “ aÄvÄ aÄq|ðP aÄª, “ dgÄV, Äª° °ÁUÆ ,AWz C@ª|¢ SUI UªÆª, Äª° «¥gÁVgÄvÁg aÄvÄ ,AWªEÄ ¥ÄEB±ÄvUÆ½, Äª° D,Q EgÄa|¢ªAazÄ G-ÄTv ¥vz° ¥, ÄªEÄiÄEÄ, °¹, ,zj ,AWªEÄ, a|Ä¥EUÆ½, ¢Ä, °ÁAiÄP ¢SazPgÄ, avzÄUð G¥ «“ÁU, avzÄUð EªgÄ PÆÄjgÄvÁg.

,zj ¥, ÄªAiÄEÄ ¥j²ª°¹zÄ, ,AWz Dq½v aÄAq½AiÄ, ,AWz GziÄ±U¼ jÄvÄ ZIÄªnP Eq, Äª° °ÁUÆ G¥ ¢AiÄª jÄvÄ PÁAiÄðªð», Äª° ,A¥EtðªÁV «¥@UÆArzÄ, °Á° ,AWª, ,vUÆArzÄ F °Avz° ,AWªEÄ aÄAazÄag¹PÆAqÄ °ÆÄU@Ä SgÄa|¢ªAS CA±ªEÄ ¥jUt¹ °ÁUÆ ,AWªEÄ, a|Ä¥EUÆ½¹, a|Ä¥EÄ¢PÁjAiÄEÄ EÄª, Äªa|zÄ ,ÆPªAzÄ ¥jUt¹ P¼VEAv DzÄ± ¢Ärz.

DzÄ±

ÆA: rDgír/, a|Ä¥E/¹Dgí/13/2017-18, ¢EÄAP:28-08-2017.

aÄª@Aq ¥, ÄªEÄiÄª «aj¹gªªAv °ÁUÆ PEÁÐIP , °Pág ,AWU¼ PÁAiÄ, 1959 P@A 72(2) gEÄiÄ °ÁUÆ ,PÁðgz C¢,ÆZE ,ASi:¹N71¹J¹JA2016, ¢EÄAP:06-12-2016 g ¥Pág zvªÁz C¢PágzEÄiÄ UÆª¥ª@gr P. , °Pág ,AWU¼ G¥ªSazPgÄ, avzÄUð f, avzÄUð Dz EÄEÄ, ,vUÆArgªª avzÄUð mÆEi ¥Eª, i EEPgg , °Pág ,AW ¢., avzÄUð, avzÄUð vÁ@ÆPª F ,AWªEÄ, a|Ä¥EUÆ½¹, PEÁÐIP , °Pág ,AWU¼ PÁAiÄ, 1959 P@A 73 (1) CÆAiÄ, °Pág ,AWU¼ ¢jÄPPGÄ, , °Pág ,AWU¼, °ÁAiÄP ¢SazPg PbÄj, avzÄUð G¥ «“ÁU, avzÄUð. EªgEÄ, ,AWz , a|Ä¥EÄ¢PÁjAiÄEÄV C¢P ¥ªÁgz° EÄª¹gÄvÄE. , a|Ä¥EÄ¢PÁjAiÄ, ,AWz «²µ ¥ªÁgªEÄ aÄvÄ ,AWz D¹U¼EÄ, ,AWz PÁAiÄðz²ð CxªÁ ,AWz ¥ªÁg °ÆA¢z AiiÄa|zÄ aQ-ÄAz PEÁÐIP , °Pág ,AWU¼ PÁAiÄ 1959 P@A 73 (2) aÄvÄ 74 g ¥Pág ¥qzÄPÆ¼vPzÄ, °ÁUÆ ¢SazPg ,ÄvÄU CÆÄUÄªªÁV ,AWz D¹-dªªÄj «ÄªÁj a|Är EÆÄAz t gzWU ¥, Äª, °, ÄªAv DzÄ²¹gÄvÄE.

F DzÄ±ªEÄ EÄ, ,-, » aÄvÄ PbÄjAiÄªª°jEÆA¢U F ¢EÄAP : 28-08-2017 gAzÄ °Ægr¹gÄvÄE.

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, °Pág ,AWU¼ G¥ ¢SazPgÄ, avzÄUð f, avzÄUð.

, °Pág E-ÄS

, °Pág ,AWU¼ G¥ªSazPg PbÄj, ¢.J¹i. UEq -ÄOmí, avzÄUð f, avzÄUð.

«µAiÄ :- ,vUÆArgªªª °ÁªÄ GvÁzPg , °Pág ,AW ¢., NS¼ª¥ªg, aÆ¼Pª@Ægª vÁ@ÆPª EzEÄ 1959 EÄ PEÁÐIP , °Pág ,AWU¼ PÁAiÄ P@A 72 aÄvÄ 73 gEÄiÄ, a|Ä¥EUÆ½, Äªª SUI.

G-ÄR :- , °Pág ,AWU¼, °ÁAiÄP ¢SazPgÄ, avzÄUð Eªg ¥vz ,A: , ¢ : 30 : , a|Ä¥E/¹Dgí/2017-18, ¢EÄAP:16-02-2018.

¥, ÄªE :-

ªªª GvÁzPg , °Pág ,AW ¢., NS¼ª¥ªg, aÆ¼Pª@Ægª vÁ@ÆPª ,AWz EÆÄAz t ,ASi:¹, ¢30/DgífJÆi¹¹Dgí-35243/2005-06, ¢EÄAP : 28-02-2006 DVzÄ, ,AWª “ÉÁ jÄvÄ PÁAiÄðªð», z, ,vUÆArzÄ, ,AWz Dq½v aÄAq½AiÄagÄ ,AWz “ÉÁ GziÄ±U¼ÆAiÄ PÁAiÄðªð», zÄ, °ÁUÆ ,AWz C@ª|¢ SUI UªÆª, Äª° «¥gÁVgÄvÁg aÄvÄ ,AWªEÄ ¥ÄEB±ÄvUÆ½, Äª° D,Q EgÄa|¢ªAazÄ G-ÄTv ¥vz° ¥, ÄªEÄiÄEÄ, °¹, ,zj ,AWªEÄ, a|Ä¥EUÆ½, ¢Ä, °ÁAiÄP ¢SazPgÄ, avzÄUð G¥ «“ÁU, avzÄUð EªgÄ PÆÄjgÄvÁg.

,zj ¥, ÄªAiÄEÄ ¥j²ª°¹zÄ, ,AWz Dq½v aÄAq½AiÄ, ,AWz GziÄ±U¼ jÄvÄ ZIÄªnP Eq, Äª° °ÁUÆ G¥ ¢AiÄª jÄvÄ PÁAiÄðªð», Äª° ,A¥EtðªÁV «¥@UÆArzÄ, °Á° ,AWª, ,vUÆArzÄ F °Avz° ,AWªEÄ aÄAazÄag¹PÆAqÄ °ÆÄU@Ä SgÄa|¢ªAS CA±ªEÄ ¥jUt¹ °ÁUÆ ,AWªEÄ, a|Ä¥EUÆ½¹, a|Ä¥EÄ¢PÁjAiÄEÄ EÄª, Äªa|zÄ ,ÆPªAzÄ ¥jUt¹ P¼VEAv DzÄ± ¢Ärz.

DzÄ±

ÆA: rDgír/, a|Ä¥E/¹Dgí/49/2017-18, ¢EÄAP : 16-03-2018.

aÄª@Aq ¥, ÄªEÄiÄª «aj¹gªªAv °ÁUÆ PEÁÐIP , °Pág ,AWU¼ PÁAiÄ, 1959 P@A 72(2) gEÄiÄ °ÁUÆ ,PÁðgz C¢,ÆZE ,ASi:¹N71¹J¹JA2016, ¢EÄAP : 06-12-2016 g ¥Pág zvªÁz C¢PágzEÄiÄ UÆª¥ª@gr P. , °Pág ,AWU¼ G¥ªSazPgÄ, avzÄUð f, avzÄUð Dz EÄEÄ, ,vUÆArgªªª °ÁªÄ GvÁzPg , °Pág ,AW ¢., NS¼ª¥ªg, aÆ¼Pª@Ægª vÁ@ÆPª F ,AWªEÄ, a|Ä¥EUÆ½¹, PEÁÐIP , °Pág ,AWU¼ PÁAiÄ, 1959 P@A 73 (1) CÆAiÄ a|ÄUð «,guÄ¢PÁjU¼ª, aÆ¼Pª@Ægª vÁ@ÆPª, ²ªªÆUª °ÁªÄ MPÆI ¢., EªgEÄ, ,AWz , a|Ä¥EÄ¢PÁjAiÄEÄV C¢P ¥ªÁgz°

,zj ¥,ÁªA¡EÄ ¤jz²¹¹zÄ!,Awz Dq½v aªAq½AiÄÄ ,Awz GzÄ±U¼ jÄVÄ ZIÄanP Eq,Äªº °ÁU/E G¥
 □AiªªÄ jÄVÄ PÄAiðª«ð»,Äªº ,A¥EtðªÁV «¥@UEArzÄ! °Áº ,AWªÄ! VVu/EArzÄ! F °Avzº ,AWªEÄ
 aªÄAZªg¹PEAQª °EÄU®Ä SgªÄ!¢®ªAS CA±ªEÄ ¤jut¹ °ÁU/E ,AWªEÄ ,ªiª¥EU/E½¹ ,ªiª¥EÄ¢PájAiEÄ
 EÄ«Ä,Äª!zÄ ,EPªAzÄ ¥jut¹ P¼VEAv DzÄ± □Ärz.

Dzǵ±

EA: rDgír: , aǵǵE/1Dgí/11/2017-18, ÇEÁAP : 26-08-2017.

aǵǵ@Aq ¥, ÁaEai° «aj¹gǵaAv °ÁUÆ PEÄÐIP, °Pág, AWU¼ PÁAiǵ, 1959 P@A 72(2) gEaiǵ °ÁUÆ, PÁðgz Ç,ÆZE, ASi:1N71¹J¹JA2016, ÇEÁAP:06-12-2016 g ¥Pág zvªÁZ ÇPÁgzEaiǵ UÆǵÁ@gr P., °Pág, AWU¼ G¥¤SazPgǵ, avzÁUð f, avzÁUð Dz EÁEǵ, IvVUÆArgǵa °Á@ǵ GvÁZPg, °Pág, AW ¢., n.ªqǵgº½, °Æ¼g vÁ@ÆPǵ F, AWªEǵ, aǵǵEai°¹, PEÄÐIP, °Pág, AWU¼ PÁAiǵ, 1959 P@A 73 (1) ÇEaiǵ aǵÁUð «guÁÇPÁjU¼Á °Æ¼g vÁ@ÆPǵ EªgEǵ, AWz, aǵǵEÁÇPÁjAiǵEÁV ÇP ¥¹Ágz° Eǵ«ǵ¹gǵvǵE. aǵǵEÁÇPÁjAiǵ AWz «²µ ¥¹ÁgªEǵ aǵvǵ, AWz D¹U¼Eǵ, AWz PÁAiǵðz²ð CxªÁ, AWz ¥¹Ág °ÆAÇz AiiǵaǵZǵ aǵQ-ÁAz PEÄÐIP, °Pág, AWU¼ PÁAiǵ, 1959 P@A 73(2) aǵvǵ 74 g ¥Pág ¥qzÁPÆ¼vPǵǵ °ÁUÆ ¢SazPg, ÁvÆǵU ÇEÁUǵt aÁV, AWz D¹-dªÁ¹Áj «¹ªÁj aǵÁr EÆÁZt gzWU ¥, Áa, °, ÁaAv Dzǵ²¹gǵvǵE.

F Dzǵ±ªEǵ Eǵ, «,» aǵvǵ PbǵjAiǵ aE°jEÆAÇU F ÇEÁAP : 26-08-2017 gAzǵ °Ægr¹gǵvǵE.

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, °Pág, AWU¼ G¥ ¢SazPgǵ,

avzÁUð f, avzÁUð.

, °Pág E¹AS

, °Pág, AWU¼ G¥¤SazPg Pbǵj, ©.J¹i. Uǵq ¹ǵOmǵ, avzÁUð f, avzÁUð.

«µAiǵ :- IvVUÆArgǵa PEÄÐIP gÁdǵ, PÁðj EǵPg Uǵ° ¢aiǵðt, °Pág, AW ¢., avzÁUð EzEǵ 1959 Eǵ PEÄÐIP, °Pág, AWU¼ PÁAiǵ P@A 72 aǵvǵ 73 gEaiǵ, aǵǵEai°¹, Áa SUí.

G¹ÁR :- , °Pág, AWU¼, °ÁAiǵP ¢SazPgǵ, avzÁUð Eªg ¥vz, A: ¢:30: , aǵǵE/1Dgí-/2016-17 ÇEÁAP:27-01-2018.

¥, ÁaE :-

PEÄÐIP gÁdǵ, PÁðj EǵPg Uǵ° ¢aiǵðt, °Pág, AW ¢., avzÁUð F, AWªǵ ÇEÁAP: 04-02-2013 gAzǵ, ASi: ¢-30/DgíJ, iDgí/EÆǵ/42935/2012-13gEaiǵ EÆÁZt AiiÁVgǵvz. AWz PÁAiǵð ZIǵanPU¼Á ÇEÁP aµðU¼Az, IvVUÆArzǵ. PEÄÐIP, °Pág, AWU¼ ÇPÁAiǵª, 1959 °ÁUÆ ¢Aiǵª, 1960 grAiǵ° ±Á, E§z¹ªÁV «Ç, ¹ÁVgǵª dªÁ¹ÁjU¼Eǵ ¢ªð», ©ǵ, AWªǵ «¥@UÆArgǵaǵZǵ PAqǵSAÇgǵvz. ±Á, E§z¹ ¹P¥j±ÆǵZ E aǵqðP aǵª, ¢, ¹ÁEǵ, Ág Dq½v aǵAq½U¼, ¢, Dq½v aǵAq½ ZǵEǵu Eǵ, Áa°, AWªǵ «¥@ÁVgǵvz. DzǵjAz F, AWªǵ PÁAiǵð ¢ªð», Zǵ, A¥ÆtðªÁV ¢qǵAiǵUÆArzǵ, F, ASaz Pǵq ¥¹ ÇE ¥wPaiǵ° ¥Plu ¢ǵrZǵ. AWz, z, gǵU°Á, CxªÁ Dq½v aǵAq½Aiǵ, z, gǵU°Á F SUí AiiǵaǵZǵ ÇPǵu, °, Zǵ EgǵaǵZǵ Uǵª, ¹ÁVgǵvz °ÁUÆ, AWªEǵ ¥ÆB±ÁvEai°¹, Áa, ÁzlvU¼Á Eozǵ EgǵaǵZǵ ¥jUt¹, zj, AWªEǵ, aǵǵEai°¹, aǵǵEÁÇPÁjAiǵEǵ EǵªP aǵq@ǵ G¹ÁTv ¥vz°, °ÁAiǵP ¢SazPgǵ, avzÁUð G¥«¹ÁU Eªgǵ ²ªÁg, Á aǵÁr ¥, ÁaE, °¹gǵvǵg.

, zj ¥, ÁaAiǵEǵ ¥jZǵ¹Zǵ, AWz Dq½v aǵAq½Aiǵ, AWz Gzǵ±U¼ jǵvǵ ZIǵanP Eǵ, Áa° °ÁUÆ G¥ ¢Aiǵª jǵvǵ PÁAiǵðªªð», Áa° A¥ÆtðªÁV «¥@UÆArzǵ °Á° AWªǵ IvVUÆArzǵ F °Avz°, AWªEǵ aǵªAzªªg¹PÆAqǵ °ÆÁU@ǵ SgǵaǵÇªAS CA±ªEǵ ¥jUt¹ °ÁUÆ, AWªEǵ, aǵǵEai°¹, aǵǵEÁÇPÁjAiǵEǵ Eǵªª, ÁaǵZǵ, EªªAzǵ ¥jUt¹ P¼VÆAv Dzǵ± ¢ǵrZ.

Dzǵ±

EA: rDgír: , aǵǵE/1Dgí/44/2017-18, ÇEÁAP : 16-02-2018.

¥, ÁaEai° «aj¹gǵaAv °ÁUÆ, PÁðgz Ç,ÆZE, ASi:1N71¹J¹JA2016, ÇEÁAP:06-12-2016 g ¥Pág zvªÁZ ÇPÁgªEǵ Z¹-Á, Áv ²Á P.UÆǵÁ@gr, °Pág, AWU¼ G¥¤SazPgǵ, avzÁUð f, avzÁUð Dz EÁEǵ, IvVUÆArgǵa PEÄÐIP gÁdǵ, PÁðj EǵPg Uǵ° ¢aiǵðt, °Pág, AW ¢., avzÁUð F, AWªEǵ PEÄÐIP, °Pág, AWU¼ PÁAiǵ, 1959 P@A 72(2) gEaiǵ, aǵǵEai°¹ P@A 73 (1) ÇEaiǵ ²Á §qǵgí SÁEi «., °Pág, AWU¼ »jAiǵ ¢jǵPPgǵ, °Pág, AWU¼ G¥ ¢SazPg Pbǵj, avzÁUð f, avzÁUð EªgEǵ, AWz, aǵǵEÁÇPÁjAiǵEÁV ÇP ¥¹Ágz° Eǵ«ǵ¹gǵvǵE. aǵǵEÁÇPÁjAiǵ AWz ¥¹Ág aǵvǵ, AWz D¹U¼Eǵ, AWz PÁAiǵðz²ð CxªÁ, AWz ¥¹Ág °ÆAÇz AiiǵaǵZǵ aǵQ-ÁAz PEÄÐIP, °Pág, AWU¼ PÁAiǵ, 1959 P@A 73 (2) g jǵvǵ ¥¹Ág ¥qzǵ P@A 74 jǵvǵ Pvdǵ ¢ªð», ÁaǵZǵ °ÁUÆ ¢SazPg, ÁvÆǵU ÇEÁUǵt aÁV, AWz D¹-dªÁ¹Áj «¹ªÁj aǵÁr EÆÁZt gzWU ¥, Áa, °, ÁaAv Dzǵ²¹Z.

F DzÁ±ªEÁI EEl ,-,» ªÁvÁ PbÁjAiÁ ªÆºjEÆAÇU F ÇEÁAP:16-02-2018 gAZª ºEgr¹gÁvÁE.

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, ºPÁg ,AWU¼ G¥ ¢SazPgÁ,

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avzÁUð f¯, avzÁUð.

, ºPÁg E¯ÁS

, ºPÁg ,AWU¼ G¥¢SazPg PbÁj, ©.J¯i. UEq ¯ÁOmĩ, avzÁUð f¯, avzÁUð.

«µAiÁ :- ,ÍvVUEArgªª ºjdE VjdE ªÁ»¼Á ««zÆÁzIÁ± , ºPÁg ,AW ¢., avzÁUð EzEÁI 1959 EÁ PEÁðIP , ºPÁg ,AWU¼ PÁAiÁ PªA 72 ªÁvÁ 73 gEÁiÁ , ªiÁ¥EUE½, ªª SUI.

G¯ÁR :- , ºPÁg ,AWU¼ , ºÁAiÁP ¢SazPgÁ, avzÁUð Eªg ¥vz EA: , ¢30/avzÁUð/ , ªiÁ¥E/2017-18, ÇEÁAP : 05-08-2017.

¥, ªªE :-

ºjdE VjdE ªÁ»¼Á ««zÆÁzIÁ± , ºPÁg ,AW ¢., avzÁUð F ,AWz EÆÁAz t ,ASi : , ¢30/42/Dgi.f.JEi/ 30451/2000-01, ÇEÁAP : 13-10-2000 DVzÁI, ,AWz PÁAiÁð ZIÁªnP U¼ PÁAiÁðªEÁI DgA©¹ EAv g ,ÍvVUEArgÁvz. F SUI PEIq ¥ ¯ ÇE¥WPAiÁº ¥PIu ¢Ár ,AWPI ,ASaz¥I ªÁg, ªzÁggÁ ,AWz zÁR¯AwU¼ÆAÇU ªiÁ»wAiÁEÁI , º, ¢ª w½¹zgÆ AiiÁjAzªE ¥wQAiÁ SAgªªIÇª. ,AWz Dq½v ªÁAq½AiÁªgÁ ,AWz ¯¯Á GzIÁ±U¼EÁiÁ PÁAiÁðªªð», zÁ, ¯¯ÁU¼EÁiÁ AiiÁªIzÁ Dq½v ªÁAq½, ¯ ªÁvÁ ªÁ¶ðP ªªª, ¯ dgÁV, ªªº ºÁUÆ ,AWz CªªIÇ SUI UªªEºj, ªªº «¥ªgÁVgÁvÁg ªÁvÁ ,AWªEÁI ¥ÁEB±ÁvEUE½, ªªº D,Q EgªªIÇªªAzÁ G¯ÁTv ¥vzº ¥, ªªEÁiÁEÁI , º¹, , zj ,AWªEÁI , ªiÁ¥EUE½, ¢ª , ºÁAiÁP ¢SazPgÁ, avzÁUð G¥ «¯ÁU, avzÁUð EªgÁ PÆÁjgÁvÁg.

, zj ¥, ªªEÁiÁEÁI ¥j²ªº¹zÁI, ,AWz Dq½v ªÁAq½AiÁª ,AWz GzIÁ±U¼ jÁvÁI ZIÁªnP Eq, ªªº ºÁUÆ G¥ ¢AiÁªª jÁvÁI PÁAiÁðªªð», ªªº ,A¥EtðªÁV «¥ªUÆArzÁI ºªº ,AWªI ,ÍvVUEArzÁI F ºAvzº ,AWªEÁI ªªAzÁªg¹PEAQª ºÆÁUª SgªªIÇªªAS CA±ªEÁI ¥jUt¹ ºÁUÆ ,AWªEÁI , ªiÁ¥EUE½¹ , ªiÁ¥EÁÇPÁjAiÁEÁI EÁªª, ªªIzÁ ,ÆPªAzÁ ¥jUt¹ P¼VÆAv DzÁ± ¢Árz.

DzÁ±

EA: rDgĩr/, ªiÁ¥E/¹Dgi/ 19/2017-18, ÇEÁAP : 28-09-2017.

ªªªªAQ ¥, ªªEÁiÁº «ªj¹gªªAv ºÁUÆ PEÁðIP , ºPÁg ,AWU¼ PÁAiÁI, 1959 PªA 72(2) gEÁiÁ ºÁUÆ ,PÁðgz CÇ,ÆZE ,ASi:¹N71¹J¯iJA2016, ÇEÁAP : 06-12-2016 g ¥PÁg zvªÁz CÇPÁgzEÁiÁ UÆÁ¥Áªgr P. , ºPÁg ,AWU¼ G¥¢SazPgÁ, avzÁUð f¯, avzÁUð Dz EÁEÁ, ºjdE VjdE ªÁ»¼Á ««zÆÁzIÁ± , ºPÁg ,AW ¢., avzÁUð F ,AWªEÁI , ªiÁ¥EUE½¹, PEÁðIP , ºPÁg ,AWU¼ PÁAiÁI, 1959 PªA 73 (1) ÇEÁiÁ zÁ zª±APgi ºÁEU¯i, CÇÁPPgÁ , ºPÁg ,AWU¼ G¥ ¢SazPg PbÁj, avzÁUð f¯, avzÁUð EªgEÁI ,AWz , ªiÁ¥EÁÇPÁjAiÁEÁIv CÇP ¥¯Ágzº EÁªª¹gÁvÁE. , ªiÁ¥EÁÇPÁjAiÁª ,AWz «²µ ¥¯ÁgªEÁI ªÁvÁ ,AWz D¹U¼EÁI ,AWz PÁAiÁðz²ð CxªÁ ,AWz ¥¯Ág ºÆAÇz AiiÁªIzÁ ªiQ-ªAz PEÁðIP , ºPÁg ,AWU¼ PÁAiÁI, 1959 PªA 73 (2)g ¥PÁg ¥¯Ág ¥qzÁPÆ¼vPzÁI ºÁUÆ PªA 74 g jÁvÁI PªªªIª ¢SazPg ,ÁvÆÁ¯U ÇEÁUªtªÁV ,AWz D¹-dªªªj «¯ªªj ªiÁr EÆÁAz t gzwU ¥, ªªº , ªªAv DzÁ²¹gÁvÁE.

F DzÁ±ªEÁI EEl ,-,» ªÁvÁ PbÁjAiÁ ªÆºjEÆAÇU F ÇEÁAP:28-09-2017 gAZª ºEgr¹gÁvÁE.

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, ºPÁg ,AWU¼ G¥ ¢SazPgÁ,

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avzÁUð f¯, avzÁUð.

, ºPÁg E¯ÁS

, ºPÁg ,AWU¼ G¥¢SazPg PbÁj, ©.J¯i. UEq ¯ÁOmĩ, avzÁUð f¯, avzÁUð.

«µAiÁ :- , ªiÁ¥EÁiÁºgªª zÁ gÁdgÁEÁ±j ªÁ»¼Á ««zÆÁzIÁ± , ºPÁg ,AW ¢., gÁA¥Ág, ªÆ¼PªªEgÁ vÁªEªP F ,AWz EÆÁAz t gzw SUI.

G¯ÁR :- 1) ªiÁEi , ºPÁg ,AWU¼ ¢SazPgÁ, ¯AU¼EgÁ Eªg ,ÁvÆÁ¯-227 ,ASi:Dgi¹J, i:40:J¯iPÆir:2011-12, ÇEÁAP : 25-04-2012.

2) F PbÁjAiÁ , ªiÁ¥EÁ DzÁ± ,ASi/rDgĩr/ , ªiÁ¥E/¹Dgi-/19/2016-17, ÇEÁAP : 25-11-2016.

3), °Pāg, AWU¼, °ĀiāP mŠazPgā, avzāUđ G¥ «AU, avzāUđ
Eag ¥v, ASi, m/30/, aiā¥E/gzw/1Dgī-2016-17, ĆĒĀP: 16-03-2017.

¥, āE :-

2ā gādgāē±j ā»¼ā ««zĒzā±, °Pāg, AW m., gāA¥āg, aE¼Pā@Egā vā@EPā Ezā EĒĀzt, ASi : , m-
30/1/ DgīJ, iDgī/36263/1Dgī-25/2006-07, ĆĒĀP : 01-06-2006 gĒiā EĒĀztAiāVgāvz. EĒĀztAiāz, AWā
Aiāāzā Pāiāđ ZIānPU¼Eā māđ», zā, vVUEArzā, AWz P¥j±ĒzE PĒUEArgāāĆ. AWāEā
¥ĒB±vEU¼, @ Dq¼v āAq¼/, z, gā D, Q vĒj1@z Pāgt, F, AWĆAz, z, iJU Aiāāzā jĀWāi° ¥AiĒdEā
EgāāĆ@Aztā ¥jUt1 F, AWāEā GĒĒR(2)g Dzā±z°, aiā¥EU¼1, °Pāg C@āĆi CĆPāj, aE¼Pā@Egā EāgEā
AWz, aiā¥ĒĀĆPājAiāEāV EāāP aiārzā, aiā¥ĒĀĆPājAiā, Aiā ¥āg ā»1PĒArgāVg.

aiā¥ĒĀĆPājU¼ā, AWz, z, gāU¼U, AWz ¥ĒB±vEz SUI M@āi E@ĆgāāzEā āĒEUAqā, aiā¥ĒĀĆPājAiā
fā, °Pāg Pāz ĀiāPī m., aE¼Pā@Egā ±AS, aE¼Pā@Egā vā@EPā, avzāUđ f, F ±SAiā°, AWz G½vāiā
SāvAiā° Ezāv° . 1275-00 U¼ ¥ĒQ ĀiāPī P«Āāμēi . 228-00 °AU E gzw ¥, āE vAiāj, @ āvā Evg RZāđ
. 1047-00 āZ aiāR, G½zAv D1 dāĀĀj v:SAiāEā ±ĒE¼E½1gāāzā ĆĒĀP : 02-03-2017 gZā Ēq1gā
aiā¥ĒĀĆPājU¼, ā Ēqā½U¼Az PAqāŠAĆgāvz.

F »ĒĒiā°, AWāEā Aiāxā 1wāiā° āāAzāaj1z°, AWz, z, iJUāU°ā Cxāā, āāđdPjUāU°ā Aiāāzā
¥AiĒdE E@Aztā C@¥Āiā¥qāVā, AWz EĒĀztAiāEā gZāU¼, @, aiā¥ĒĀĆPājU¼ā, °1gā ¥, āE AiāEā, °Pāg
AWU¼, °ĀiāP mŠazPgā, avzāUđ G¥ «AU, avzāUđ Eāgā ¥j2ā°1 GĒĒR(3) g ¥vz°, zj, AWz
EĒĀztAiāEā gZā ¥r, @ 2¥āg, ā aiārgāVg °AU E SUI ĆE¥wPAiā° ¥Plu māqĒVgāvz. aiā¥ĒĀĆPājU¼ā
ĆĒĀP:02-03-2017 gZā Ēq1gā, aiā¥ĒĀ Ēqā½, Aiā āZiāVgāāzjAz, aiā¥ĒĀĆPājU¼ āgĆiā āāgU
AWāEā āāAzāaj, zā °AU E, AWz EĒĀztAiāEā gZāU¼, āāzā, ĒPāAzā āĒEUAqā F āā@Aq, °Pāg, AWāEā
°Pāg, AWU¼ Pāiā, 1959 P@A 75 gĒiā EĒĀzt gzwU¼, āāzā, ĒPāAzā ¥jUt1 F P¼PAqAv Dzā±āEā
māqĒVz.

Dzā±

ĒA:rDgīr, aiā¥E:gzw:1Dgī:18 /2016-17, ĆĒĀP : 31-03-2017.

¥, āE Aiā° «aj1gāāv PEŠDIP, °Pāg, AWU¼ Pāiā, 1959 P@A 75 gĒiā °AU E, Pādgz CĆ, ĒZE
ASi/1N/71/1JĒiJA/2016, AU¼Egā, ĆĒĀP:06-12-2016 g ¥Pāg zvāz CĆPāgzEiā 2ā P. UĒĒā@gr, °Pāg
AWU¼ G¥ mŠazPgā, avzāUđ f, avzāUđ Dz EĒĒ, aiā¥Eiā°gā 2ā gādgāē±j ā»¼ā ««zĒzā±, °Pāg
AW m., gāA¥āg, aE¼Pā@Egā vā@EPā EzEā F PĒqĒā eājU Šgāāv gZā¥r1gāVĒ. F Dzā±z ĆĒĀPĆAz, AWā
C1vāEā P¼zĀPĒArgāvz. aiā¥ĒĀĆPājU¼ā, AWz JĒā ZĒRĒU¼Eā, °Pāg, AWU¼, °ĀiāP mŠazPgā, avzāUđ G¥
«AU, avzāUđ EājU Mī, @, Ēa1z.

F Dzā±āEā ĒE, - , » āvā PbājAiā āE°jĒEĀĆU ĆĒĀP :31-03-2017 gZā mārgāVĒ.

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°Pāg, AWU¼, G¥ mŠazPgā,

avzāUđ f, avzāUđ.

°Pāg EĒĒS

°Pāg, AWU¼, G¥mŠazPg Pbāj, @.JĒi. UĒq ĒĒOmī, avzāUđ f, avzāUđ.

«μiā :- , aiā¥Eiā°gā °ā@ā GvāzPg, °Pāg, AW m., waiā¥āg, aE¼Pā@Egā
vā@EPā F, AWz EĒĀzt gzw SUI.

GĒĒR :- 1)aiāE, °Pāg, AWU¼ mŠazPgā, AU¼Egā Eāg, āvĒĒ-227
ASi:Dgī1J, i:40:JĒiPĒi:2011-12, ĆĒĀP : 25-04-2012.

2)F PbājAiā, aiā¥ĒĀ Dzā±, ASi/rDgīr/, aiā¥E/1Dgī-40/2014-15,
ĆĒĀP : 20-09-2014.

3), °Pāg, AWU¼, °ĀiāP mŠazPgā, avzāUđ G¥ «AU, avzāUđ Eāg
¥v, ASi, m/30/, aiā¥E/gzw/ 1Dgī-2016-17, ĆĒĀP: 23-03-2017.

ŷ, ÁaE :-

, aİÁŷEAIÁ°gÁa °ÁÁ GvÁzPg , °PÁg , AW ű, waiÁŷÁg, aÆ¼PÁ@ÆgÁ vÁ@ÆPÁ Ezg EÆÁz t , ASİ : , ű-30/4/DgİJ, İDgİ/1Dgİ-145/36281/2006-07, ÇEÁAP : 14-09-2007 gAzÁ EÆÁz t AiiÁVgÁvz. EÆÁz t AiiÁz , AWaİ AiiÁaİzÁ PÁAIÁĐ ZIÁanPU¼EÁ űaĐ», zÁ , VvUEArzÁİ, , AWz Pŷj±EÁzE 2010-11EÁ , Á°EagU PÈUEArzÁİ, , AWaEÁ ŷÁEß±ÁvEUÆ½, @Á Dq½v aÁAq½/, z, gÁ D, Q vEÁj¹@z PÁgt, F , AWÇAz , z, İjU AiiÁaİzÁ jÁWaiÁ° ŷAiÆÁdEaİ EgaİÇ@A zÁ ŷjUt¹ F , AWaEÁ G-ÁR(2)g DzÁ±z°, aİÁŷEUÆ½¹ aİÁUĐ «, guÁÇPÁjU¼Á, 2aaEUI °Á@Á MPÆI ű, (2aÁÁ-İ) aÆ¼PÁ@ÆgÁ vÁ@ÆPÁ, EægEÁİ , AWz , aİÁŷEÁÇPÁjAiÁEÁV EÁaP aİArzÁİ, , aİÁŷEÁÇPÁjAiÁÁ , AiÁA ŷ“Ág a»¹PÆArgÁvÁg.

, aİÁŷEÁÇPÁjU¼Á , AWz , z, gÁU¼U , AWz ŷÁEß±ÁvEz SUI M@aİ E@ÇgÁaİzEÁİ aÁEUAqÁ, D¹-dÁÁ-Áj vBSAIÁEAIÁ, D¹-dÁÁ-Áj «-ÁÁjUÆ½, @Á, DzÍVÁ ŷn ÇEÁaEÁÇ¹PÆAqÁ, f-Á , °PÁg PÁAz “ÁAPI ű, aÆ¼PÁ@ÆgÁ ±ÁS, aÆ¼PÁ@ÆgÁ vÁ@ÆPÁ, avzÁUĐ f-, F ±ÁSAIÁ°, , AWz ZÁ° SÁvAiÁ° EzÍAv° . 6160-00 aÁvÁ C aİÁE vİ SÁvAiÁ° zÍ . 11500-00 U¼ ŷEQ, , aİÁŷEÁÇPÁj ŷAiiÁt “vAiÁv . 500-00, “ÁAPI P«ÁÁμEİ . 228-00 °ÁUE gzw ŷ, ÁaE vAiÍj, @Á . 465-00 aZ aİAr, G½z . 16467-00 U¼ aEvªEÁİ, avzÁUĐ f-Á , °PÁg PÁAz “ÁAQE°E , °PÁg , AWU¼ Gŷ űSAzPg, , aİÁŷEÁÇPÁjAiÁ İ.r. SÁvU aUÁĐ-Á¹ G½zAv D¹ dÁÁ-Áj v:SAIÁEÁİ ±ÆEİUÆ½¹gÁaİzÁ ÇEÁAP : 24-03-2017 gAzÁ E q¹gÁa , aİÁŷEÁÇPÁjU¼ , “Á E q a¼U¼Az PAqÁSAÇgÁvz.

F »E-ÁiÁ°, AWaEÁİ AiÁxÁ İwAiÁ° aÁÁzÁaj¹z°, AWz , z, İjUÁU°Á CxªÁ , ÁaĐdPjUÁU°Á AiiÁaİzÁ ŷAiÆÁdE E@A zÁ C@ŷÁAIÁŷqÁvÁ , AWz EÆÁz t AiÁEÁİ gZÁUÆ½, @Á , aİÁŷEÁÇPÁjU¼Á , °¹gÁa ŷ, ÁaEAIÁEÁİ , °PÁg , AWU¼ , °ÁAIÁP űSAzPgÁ, avzÁUĐ Gŷ «“ÁU, avzÁUĐ EªgÁ ŷj²Á°¹ G-ÁR(3) g ŷvz°, zj , AWz EÆÁz t AiÁEÁİ gZÁİ ŷr, @Á ²ŷÁg, Á aİArgÁvÁg.

, aİÁŷEÁÇPÁjU¼Á ÇEÁAP: 24-03-2017 gAzÁ E q¹gÁa , aİÁŷEÁ E q a¼ , AiÁA aÁziÁVgÁaİzjAz , aİÁŷEÁÇPÁjU¼ agÇAiÁ aÁÁgU , AWaEÁİ aÁÁzÁaj , zÁ °ÁUE , AWz EÆÁz t AiÁEÁİ gZÁUÆ½, ÁaİzÁ , ÆPªAzÁ aÁEUAqÁ F aÁÁ@Aq , °PÁg , AWaEÁİ , °PÁg , AWU¼ PÁAIÁİ, 1959 P@A 75 gEAIÁ EÆÁz t gzwUÆ½, ÁaİzÁ , ÆPªAzÁ ŷjUt¹ F P¼PAqAv DzÁ±ªEÁİ űÁq-ÁVz.

DzÁ±

ÆA:rDgİr: , aİÁŷE:gzw:¹Dgİ: 19/2016-17, ÇEÁAP :31-03-2017.

ŷ, ÁaEAIÁ° «aj¹gÁaAv PEÁÐIP , °PÁg , AWU¼ PÁAIÁİ, 1959 P@A 75 gEAIÁ °ÁUE , PÁĐgz CÇ,ÆZE , ASİ/¹N/71/¹J-İJA/2016, “AU¼EgÁ, ÇEÁAP: 06-12-2016 g ŷPÁg zvªÁz CÇPÁgzEAIÁ ²Á P. UÆÁŷÁ@gr, , °PÁg , AWU¼ Gŷ űSAzPgÁ, avzÁUĐ f-, avzÁUĐ Dz EÁEÁ, , aİÁŷEAIÁ°gÁa °ÁÁ GvÁzPg , °PÁg , AW ű, waiÁŷÁg, aÆ¼PÁ@ÆgÁ vÁ@ÆPÁ EzEÁİ F PÆq-Á eÁjU ŠgªAv gZÁŷr¹gÁvÁE. F DzÁ±z ÇEÁAPÇAz , AWaİ C¹vªEÁİ P¼zÁPÆArgÁvz. , aİÁŷEÁÇPÁjU¼Á , AWz J-Á zÁR-U¼EÁİ , °PÁg , AWU¼ , °ÁAIÁP űSAzPgÁ, avzÁUĐ Gŷ «“ÁU, avzÁUĐ EªjU Mİ, @Á , Æa¹z.

F DzÁ±ªEÁİ EEİ , İ, » aÁvÁ PbÁjAiÁ aÆ°jEÆAÇU ÇEÁAP :31-03-2017 gAzÁ űÁrgÁvÁE.

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, °PÁg , AWU¼ Gŷ űSAzPgÁ,

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avzÁUĐ f-, avzÁUĐ.

, °PÁg E-ÁS

, °PÁg , AWU¼ GŷűSAzPg PbÁj, ©.J-İ. UEQ -ÁOmİ, avzÁUĐ f-, avzÁUĐ.

«μAiÁ :- , aİÁŷEAIÁ°gÁa °ÁÁ GvÁzPg , °PÁg , AW ű, İ-ÁdE°½, »jAiÁEgÁ vÁ@ÆPÁ F , AWz EÆÁz t gzw SUI.

G-ÁR :- 1) F PbÁjAiÁ , aİÁŷEÁ DzÁ± , ASİ/rDgİr/ , aİÁŷE/¹Dgİ-175/2014-15, ÇEÁAP : 20-09-2014.

2), °PÁg , AWU¼ , °ÁAIÁP űSAzPgÁ, avzÁUĐ Gŷ «“ÁU, avzÁUĐ Eªg ŷv , ASİ: , ű/30/ , aİÁŷE/gzw/ ¹Dgİ-25/2016-17, ÇEÁAP: 28-02-2017.

ŷ, ÁaE :-

«μAiÁP , ASAC¹zAv, , aİÁŷEAIÁ°gÁa °ÁÁ GvÁzPg , °PÁg , AW ű, İ-ÁdE°½, »jAiÁEgÁ vÁ@ÆPÁ Ezg EÆÁz t , ASİ: , ű-30/DgİJ, İDgİ/¹Dgİ-25/42907/2011-12, ÇEÁAP : 16-01-2012gAzÁ EÆÁz t AiiÁVgÁvz. EÆÁz t AiiÁz , AWaİ AiiÁaİzÁ PÁAIÁĐ ZIÁanPU¼EÁ űaĐ», zÁ , VvUEArzÁİ, , AW EÆÁz t AiiÁzVªAz Pŷj±EÁzE

, ° PĒUEArgāāf. , AWāEāi ųĀEB±ĀvEU/Ē½, @Ā Dq½v āĀAq½/, z, ġā D, Q vĒĀj¹@z PĀgt, F , AWĊAz , z, ġU Aiiāāzā jĀwAiā° ųAiĒĀdEāi EgāāfĊ@āZā ųjUt¹ F , AWāEāi GĀR(1)g DzĀ±z° , āiĀųEU/Ē½¹ āiĀUĎ «, guāĊPĀjU½, » jAiāEgā vĀ@EPĀ, 2āāEUI ōĀ@ MPĒI ō, 2āāEUI EāgEāi , AWz , āiĀųEĀĊPĀjAiāEĀV EĀāP āiĀrzāi, , āiĀųEĀĊPĀjAiāi , Aiāā ųĀg ā»¹PĒEArgāvĀg.

, āiĀųEĀĊPĀjU½, , AWz , z, ġĀU½U , AWz ųĀEB±ĀvEz SUI M@āi E@ĊgāāzEāi āĒEUAqā , āiĀųEĀĊPĀjAiāi fĀ , °Pāg PĀAz ĀĀPī ō, » jAiāEgā vĀ, avzĀUĎ fĀ, F ±ĀSAiā°, , AWz G½vĀAiā SĀvAiā° EzĀv° . 500-00 U½ āEvāEāi EUĊPj¹, gzW ų, ĀāE vAiāj, @Ā . 500-00 āEvāEāi RZĀĎ āiĀrgĀvĀg. G½zAv D¹ dāĀĀġj vBSAiāEāi ±ĒEUI/Ē½¹gāāzā ĊEĀAP : 28-02-2017 gAzĀ Eq¹gā , āiĀųEĀĊPĀjU½, , Ā Eqā½U½Az PAqĀSAĊgĀvz.

F »ĒĀiā°, , AWāEāi AiāXĀ 1wAiā° āĀAZāaj¹z° , AWz , z, ġUĀU°Ā CxāĀ , ĀāĎdPjUĀU°Ā Aiiāāzā ųAiĒĀdE E@āZā C@ųĀAiāųqĀvĀ , AWz EĒĀAz tAiāEāi gzĀU/Ē½, @Ā , āiĀųEĀĊPĀjU½, , °¹gāā ų, ĀāEĀiāEāi , °Pāg , AWU½ , °ĀAiāP ōSAzPgā, avzĀUĎ Gų «ĀĀ, avzĀUĎ Eāgā ųj²Ā°¹ GĀR(2) g ųvz° , zj , AWz EĒĀAz tAiāEāi gzĀ ųr, @Ā 2ųg, Ā āiĀrgĀvĀg. , āiĀųEĀĊPĀjU½, ĊEĀAP: 28-02-2017 gAzĀ Eq¹gā , āiĀųEĀ Eqā½ , Aiāā āZiāVgāāzjAz , āiĀųEĀĊPĀjU½, āgĊAiā āĀġU , AWāEāi āĀAZāaj , Āāzā ōĀUE , AWz EĒĀAz tAiāEāi gzĀU/Ē½, Āāzā , ĒPāAZā āĒEUAqā F āĀ@Aq , °Pāg , AWāEāi , °Pāg , AWU½ PĀAiāi, 1959 P@A 75 gEĀiā EĒĀAz t gzWU/Ē½, Āāzā , ĒPāAZā ųjUt¹ F P½PAqAv DzĀ±āEāi ōĊĀĀVz.

DzĀ±

ĒA:rDgīr: , āiĀųE:gzW:¹Dgī:14/2016-17, ĊEĀAP : 28-02-2017.

ų, ĀāEĀiā° «aj¹gāāAv PEĀĎIP , °Pāg , AWU½ PĀAiāi, 1959 P@A 75 gEĀiā ōĀUE , PĀĎgz ĊĊ, ĒZE , ASi/1N/71/1JĀĀ/2016, ĀU½Egā, ĊEĀAP: 06-12-2016 g ųPāg zvāZ ĊĊPāgzEĀiā 2ā P. UĒĀųĀ@gr, , °Pāg , AWU½ Gų ōSAzPgā, avzĀUĎ fĀ, avzĀUĎ Dz EĒĀ , āiĀųEĀiā°gāā ōĀ@ GvĀzPg , °Pāg , AW ō, ĀĀdE°½, » jAiāEgā vĀ@EPĀ EzEāi F PĒeqĀ eĀjU SgāāAv gzĀųr¹gĀvĀE. F DzĀ±z ĊEĀAPĊAz , AWāi C¹vāEāi P½zĀPĒEArgāvz. , āiĀųEĀĊPĀjU½, , AWz JĀ zĀRĀU½Eāi , °Pāg , AWU½ , °ĀAiāP ōSAzPgā, avzĀUĎ Gų «ĀĀ, avzĀUĎ EājU Mġ, @Ā , Ēā¹z.

F DzĀ±āEāi EĒi , - , » āĀvĀ PbĀjAiā āĒ°jĒEĀĊU ĊEĀAP :28-02-2017 gAzĀ PĀrgĀvĀE.

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, °Pāg , AWU½ Gų ōSAzPgā,

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avzĀUĎ fĀ, avzĀUĎ.

, °Pāg EĀS

, °Pāg , AWU½ GųōSAzPg PbĀj, ©.JĀ. UĒq ĀŌmī, avzĀUĎ fĀ, avzĀUĎ.

«μAiā :- , āiĀųEĀiā°gāā ōĀ@ GvĀzPg , °Pāg , AW ō, °Ē«Ē°Ē½, » jAiāEgā vĀ@EPĀ F , AWz EĒĀAz t gzW SUI.

GĀR :- 1)F PbĀjAiā , āiĀųEĀ DzĀ± , ASi/rDgīr/, āiĀųE/¹Dgī-159/2014-15, ĊEĀAP : 20-09-2014.

2), °Pāg , AWU½ , °ĀAiāP ōSAzPgā, avzĀUĎ Gų «ĀĀ, avzĀUĎ Eāg ųv , ASi: , ō/30/, āiĀųE/gzW/¹Dgī-26/2016-17, ĊEĀAP: 28-02-2017.

ų, ĀāE :-

«μAiāP , AŠĊ¹zAv, , āiĀųEĀiā°gāā ōĀ@ GvĀzPg , °Pāg , AW ō, °Ē«Ē°Ē½ » jAiāEgā vĀ@EPĀ Ezg EĒĀAz t , ASi: , ō-30/DgīJ, ĀDgī/EĒA/42923/2012-13, ĊEĀAP : 16-07-2012 gAzĀ EĒĀAz tAiāVgāvz. EĒĀAz tAiāz , AWāi Aiiāāzā PĀAiāĎ ZĀānPU½Eāi ōāĎ, zĀ , ĒvUĒEArzāi, , AW EĒĀAz tAiāzVōAz Āųj±ĒĀzE , ° PĒUEArgāāfĊ. , AWāEāi ųĀEB±ĀvEU/Ē½, @Ā Dq½v āĀAq½/, z, ġā D, Q vĒĀj¹@z PĀgt, F , AWĊAz , z, ġU Aiiāāzā jĀwAiā° ųAiĒĀdEāi EgāāfĊ@āZā ųjUt¹ F , AWāEāi GĀR(1)g DzĀ±z° , āiĀųEU/Ē½¹ āiĀUĎ «, guāĊPĀjU½, » jAiāEgā vĀ@EPĀ, 2āāEUI ōĀ@ MPĒI ō, 2āāEUI EāgEāi , AWz , āiĀųEĀĊPĀjAiāEĀV EĀāP āiĀrzāi, , āiĀųEĀĊPĀjAiāi , Aiāā ųĀg ā»¹PĒEArgāvĀg.

, āiĀųEĀĊPĀjU½, , AWz , z, ġĀU½U , AWz ųĀEB±ĀvEz SUI M@āi E@ĊgāāzEāi āĒEUAqā , āiĀųEĀĊPĀjAiāi fĀ , °Pāg PĀAz ĀĀPī ō, » jAiāEgā vĀ, avzĀUĎ fĀ, F ±ĀSAiā°, , AWz G½vĀAiā SĀvAiā° EzĀv° . 2863-00 U½ āEvāEāi EUĊPj¹, , āiĀųEĀĊPĀjU½, ĀĀiĀV . 2363-00 ōĀUE gzW ų, ĀāE vAiāj, @Ā . 500-00 āEvāEāi RZĀĎ āiĀrgĀvĀg. G½zAv D¹ dāĀĀġj vBSAiāEāi ±ĒEUI/Ē½¹gāāzā ĊEĀAP: 09-02-2017 gAzĀ Eq¹gā , āiĀųEĀĊPĀjU½, , Ā Eqā½U½Az PAqĀSAĊgĀvz.

F »EiAi° ,AWaEÁi AiÁxÁ 1wAi° aÁAZÁaj1z° ,AWz ,z,ijUÁU°Á CxáÁ ,ÁaðdopjUÁU°Á AiiááizÁ
 ¥AiÆÁdE E°aAzÁ C°¥ÁAiÁ¥qÁvÁ ,AWz EÆÁZtAiÁEÁi gzÁUÆ½,®Á ,aiÁ¥EÁCPÁjU½Á ,°1gáa ¥,ÁaEÁiÁEÁi ,°PÁg
 ,AWU½ ,°ÁAiÁP aSAzPgÁ, avzÁUð G¥ «“ÁU, avzÁUð E°gá ¥j2Á°1 GÁR(2) g ¥vz° ,zj ,AWz
 EÆÁZtAiÁEÁi gzÁi ¥r,®Á 2¥Ág,Á aiÁrgÁvÁg.

,aiÁ¥EÁCPÁjU½Á ÇEÁAP : 09-02-2017 gAzÁ Eq1gáa ,aiÁ¥EÁ Eq½ ,AiÁA aÁziÁVgÁáizjAz
 ,aiÁ¥EÁCPÁjU½ ,agÇAiÁ aÁÁgU ,AWaEÁi aÁAZÁaj,ÁáizÁ °ÁUÆ ,AWz EÆÁZtAiÁEÁi gzÁUÆ½,ÁáizÁ ,ÆPaAzÁ
 aÁEUAqÁ F aÁÁ@aQ ,°PÁg ,AWaEÁi ,°PÁg ,AWU½ PÁAiÁ, 1959 P@a 75 gEÁiÁ EÆÁZt gzWUÆ½,ÁáizÁ ,ÆPaAzÁ
 ¥jUt1 F P¼PAqAv DzÁ±aEÁi aÁqÁVz.

DzÁ±

EA : rDgír, aiÁ¥E:gzW:1Dgí:15/2016-17, ÇEÁAP : 28-02-2017.

¥,ÁaEÁi° «aj1gáaAv PEÁÐIP ,°PÁg ,AWU½ PÁAiÁ, 1959 P@a 75 gEÁiÁ °ÁUÆ ,PÁðgz CÇ,ÆZE
 ,ASi/1N/71/1JiJA/2016, “AU½ÆgÁ, ÇEÁAP: 06-12-2016 g ¥PÁg zvÁÁz CÇPÁgzEÁiÁ 2Á P. UÆÁ¥@gr, ,°PÁg
 ,AWU½ G¥ aSAzPgÁ, avzÁUð f, avzÁUð Dz EÁEÁ ,aiÁ¥EÁi°gáa °ÁÁ GvÁzPg ,°PÁg ,AW a.,
 °Æ«E°Æ½, »jaiÁÆgÁ vÁ@ÆPÁ EzEÁ F PÆqÁ eÁjU SgÁaAv gzÁ¥r1gÁvÁE. F DzÁ± ÇEÁAPÇAz ,AWa
 C1vÁEÁi P¼zÁPÆArgÁvz. ,aiÁ¥EÁCPÁjU½Á ,AWz JÁ zÁRÁU½ÁEÁi ,°PÁg ,AWU½ ,°ÁAiÁP aSAzPgÁ, avzÁUð G¥
 «“ÁU, avzÁUð E°jU M,®Á ,Æa1z.

F DzÁ±aEÁi EEi ,i,» aÁvÁ PbÁjAiÁ aE°jEÆAÇU ÇEÁAP : 28-02-2017 gAzÁ aÁrgÁvÁE.

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,°PÁg ,AWU½ G¥ aSAzPgÁ,

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avzÁUð f, avzÁUð.

,°PÁg EÁS

,°PÁg ,AWU½ G¥aSAzPg PbÁj, ©.Ji. UEq ÁOmí, avzÁUð f, avzÁUð.

«μAiÁ :- ,aiÁ¥EÁi°gáa °ÁÁ GvÁzPg ,°PÁg ,AW a., “ÆaÁEPm, °Æ½g vÁ@ÆPÁ F ,AWz EÆÁZt gzW SÚi.

GÁR :- 1)F PbÁjAiÁ ,aiÁ¥EÁ DzÁ± ,ASi/rDgír/,aiÁ¥E/1Dgí-09/2017-18,
 ÇEÁAP : 28-08-2017.

2),°PÁg ,AWU½ ,°ÁAiÁP aSAzPgÁ, avzÁUð G¥ «“ÁU, avzÁUð E°g
 ¥v ,ASi, a/30/, aiÁ¥E/gzW/1Dgí-2017-18, ÇEÁAP: 28-11-2017.

¥,ÁaE :-

«μAiÁP ,ASAÇ1zAv, ,aiÁ¥EÁi°gáa °ÁÁ GvÁzPg ,°PÁg ,AW a., “ÆaÁEPm, °Æ½g vÁ@ÆPÁ Ezg
 EÆÁZt ,ASi, a-30/DgíFJEi/48177/1Dgí/36/2013-14, ÇEÁAP : 19-02-2014 gAzÁ EÆÁZtAiÁVgÁvz. EÆÁZtAiÁz
 ,AWa AiiááizÁ PÁAiÁð ZIÁanPU½EÁi aÁð»,zÁ ,vUUEArzÁ, “P¥j±EÁzE ,° PÜUEArgÁaÇ. ,AWaEÁi
 ¥ÁEB±ÁvEUÆ½,®Á Dq½v aÁAQ½,z,gÁ D,Q vEÁj1z PÁgt, F ,AWÇAz ,z,ijU AiiááizÁ jÁwAi° ¥AiÆÁdEa
 EgÁaÇ@aAzÁ ¥jUt1 F ,AWaEÁi GÁR(1)g DzÁ±z° ,aiÁ¥EUÆ½1 aiÁUð«guÁÇPÁj, 2aaEUI °ÁÁ MPÆI a.,
 °Æ½g vÁ@ÆPÁ, E°gEÁi ,AWz ,aiÁ¥EÁCPÁjAiÁEÁiV EÁaÁP aiÁrzÁ, ,aiÁ¥EÁCPÁjAiÁÁ ,AiÁA ¥“Ág
 a»1PÆArgÁvÁg.

,aiÁ¥EÁCPÁjU½Á ,AWz ,z,gÁU½U ,AWz ¥ÁEB±ÁvEz SÚi M@a EÇÇgÁáizEÁi aÁEUAqÁ ,aiÁ¥EÁCPÁjAiÁÁ
 fÁ ,°PÁg PÁAz “ÁAPi a., °Æ½g ±ASAi°, ,AWz G½vÁAiÁ SÁvAi° EzÁv° . 11516-00 U½ aEvÁEÁi
 EUÇPj1, . 11480-00 aEvÁEÁi fÁ ,°PÁg PÁAz “ÁAQE°gáa ,aiÁ¥EÁCPÁj SÁvU dáiÁ aiÁrzÁ, G½z . 36-00
 “ÁAPi «ð,i ZÁEið JAZÁ RZÁð aiÁrgÁvÁg. G½zAv D1 dÁÁÁj vBSAiÁEÁi ±EÆiUE½1gÁáizÁ ÇEÁAP : 30-10-2017
 gAzÁ Eq1gáa ,aiÁ¥EÁCPÁjU½ ,Á Eq½U½Az PAqÁSAÇgÁvz.

F »EiAi° ,AWaEÁi AiÁxÁ 1wAi° aÁAZÁaj1z° ,AWz ,z,ijUÁU°Á CxáÁ ,ÁaðdopjUÁU°Á AiiááizÁ
 ¥AiÆÁdE E°aAzÁ C°¥ÁAiÁ¥qÁvÁ ,AWz EÆÁZtAiÁEÁi gzÁUÆ½,®Á ,aiÁ¥EÁCPÁjU½Á ,°1gáa ¥,ÁaEÁiÁEÁi ,°PÁg
 ,AWU½ ,°ÁAiÁP aSAzPgÁ, avzÁUð G¥ «“ÁU, avzÁUð E°gá ¥j2Á°1 GÁR(2) g ¥vz° ,zj ,AWz
 EÆÁZtAiÁEÁi gzÁi ¥r,®Á 2¥Ág,Á aiÁrgÁvÁg.

,^aiÁÿEÁCPÁJU¼Ä ÇEÁAP : 30-10-2017 gAZÄ Eq¹gÄ^a,^aiÁÿEÁ Eq^a½,^aiÄÄ aÄzi^aÄVgÄ^aÄzjAz,^aiÁÿEÁCPÁJU¼Ä agÇAiÄ aÄÄgU,AW^aEÄÄ aÄÄAzÄ^aj,ÇgÄ^aÄzÄ °ÁUÆ,AWz EÆÄAz tAiÄEÄÄ gzÄUÆ½,Ä^aÄzÄ ,ÆP^aAzÄ^aÆUQAÄ F ÄÄÄQÄq,°PÁg,AW^aEÄÄ,°PÁg,AWU¼Ä PÁAiÄÄ,1959 P@A 75 gEÄiÄ EÆÄAz t gzWUÆ½,Ä^aÄzÄ ,ÆP^aAzÄ^aÿjUt¹ F P¼PAQAv DzÄ±^aEÄÄ ÇÄq¹ÄVz.

DzÄ±

ÆA:rDgïr:EÆÄAz t gzW:¹Dgï: 24/2017-18, ÇEÁAP : 26-12-2017.

ÿ,Ä^aEÄiÄ° «^aj¹gÄ^aAv PEÄðIP,°PÁg,AWU¼Ä PÁAiÄÄ,1959 P@A 75 gEÄiÄ °ÁUÆ,PÁðgz ÇÇ,ÆZE,ASi/¹N/71/¹J¹JA/2016,ÁU¼ÆgÄ,ÇEÁAP : 06-12-2016 g ÿPÁg zv^aÄz ÇCPÁgzEÄiÄ 2Ä P. UÆÄÿÄ@gr,°PÁg,AWU¼Ä Gÿ ÇSÄzPgÄ,avzÄUð f¹,avzÄUð Dz EÄEÄ,^aiÁÿEÄiÄ°gÄ^a °ÁÄÄ GvÄzPg,°PÁg,AW Ç.,ÆÄÄEPm °Æ¼g vÄ@ÆPÄ EzEÄÄ F PÆq¹Ä eÄjU SgÄ^aAv gzÄÿr¹gÄVÄE. F DzÄ±z ÇEÁAPÇAz,AW^a C¹v^aEÄÄ P¼zÄPÆArgÄVz.,^aiÁÿEÁCPÁJU¼Ä,AWz J¹Ä zÄR¹U¼EÄÄ,°PÁg,AWU¼Ä,°ÄÄiÄP ÇSÄzPgÄ,avzÄUð Gÿ «ÁU,avzÄUð E^ajU M¹,ÄÄ,Æa¹z.

F DzÄ±^aEÄÄ EÄÄ,¹,» ÄÄVÄ PbÄjAiÄ^aÆ°jEÆAÇU ÇEÁAP : 26-12-2017 gAZÄ ÇÄrgÄVÄE.

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,°PÁg,AWU¼Ä Gÿ ÇSÄzPgÄ,

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avzÄUð f¹,avzÄUð.

,°PÁg E¹ÄS

,°PÁg,AWU¼Ä GÿÇSÄzPg PbÄj,Ç.J¹. UÆq ÄÄOmï,avzÄUð f¹,avzÄUð.

«^aiÄÄ :-^aiÁÿEÄiÄ°gÄ^a °ÁÄÄ GvÄzPg,°PÁg,AW Ç.,ÆÄÄQpg,°Æ,zÄUð vÄ@ÆPÄ F,AWz EÆÄAz t gzW SÜ.

G¹ÄR :- 1)F PbÄjAiÄ,^aiÁÿEÄ DzÄ±,ASi/rDgïr/^aiÁÿE/¹Dgï-09/2016-17,ÇEÁAP : 18-11-2016.

2),°PÁg,AWU¼Ä,°ÄÄiÄP ÇSÄzPgÄ,avzÄUð Gÿ «ÁU,avzÄUð E^ag ÿv,ASi:Ç/30/^aiÁÿE/gzW/¹Dgï-2017-18,ÇEÁAP: 28-11-2017.

ÿ,Ä^aE :-

«^aiÄiÄP,ASAÇ¹zAv,^aiÁÿEÄiÄ°gÄ^a °ÁÄÄ GvÄzPg,°PÁg,AW Ç.,ÆÄÄQpg,°Æ,zÄUð vÄ@ÆPÄ Ezg EÆÄAz t,ASi:Ç/30/DgïJ,iDgï/45033/2013-14,ÇEÁAP : 17-04-2013 gAZÄ EÆÄAz tAiÄVgÄVz. EÆÄAz tAiÄz,AW^aÄ AiÄ^aÄzÄ PÁAiÄð ZIÄ^anPU¼EÄÄ ÇÄð»,zÄ,iVvUEArzÄ,¹ÿj±ÆÄzE,°PÆUEArgÄ^aÇ. AW^aEÄÄ ÿÄEB±ÄvEUÆ½,ÄÄ Dq½v ÄÄÄq½/z,gÄ D,Q vÆj¹@z PÁgt,F,AWÇAz,z,iJU AiÄ^aÄzÄ jÄwAiÄ° ÿAiÆÄdE^aÄ EgÄ^aÇ@ÄAzÄ ÿjUt¹ F,AW^aEÄÄ G¹ÄR(1)g DzÄ±z°,ÄÄÿEUE½¹ ÄÄUð«guÄCPÁj,2^aÄÆU °ÁÄÄ MPEI Ç.,°Æ,zÄUð vÄ@ÆPÄ,E^agEÄÄ,AWz,^aiÁÿEÁCPÁjAiÄEÄV EÄÄP ÄÄrzÄÄ,^aiÁÿEÁCPÁjAiÄÄ,AiÄÄ ÿ¹Äg^a»¹PÆArgÄVg.

,^aiÁÿEÁCPÁJU¼Ä,AWz,z,gÄU¼U,AWz ÿÄEB±ÄvEz SÜ M@Ä EÇÇgÄ^aÄzEÄÄ ÄÄEUAQÄ,^aiÁÿEÁCPÁjAiÄÄ f¹Ä,°PÁg PÄAz ÁÄÄP¹Ç.,°Æ,zÄUð ±ÄSAiÄ°,AWz G½vÄÄiÄ SÄvAiÄ° EzAv° \. 1465-00 U¼Ä ÄÄvÄEÄÄ EUÇPj¹,^aiÁÿEÁCPÁJU¼Ä ÁÄÄiÄV °ÁUÆ gzW ÿ,ÄÄE vÄÄiÄj,ÄÄ \. 1465-00 ÄÄvÄEÄÄ RZÄð ÄÄÄrgÄVg. G½zAv D¹ dÄÄÄj vBSÄiÄEÄÄ ±ÄEÄUÆ½¹gÄ^aÄzÄ ÇEÁAP : 31-10-2017 gAZÄ Eq¹gÄ^a,^aiÁÿEÁCPÁJU¼Ä,ÁÄ Eq^a½U¼Äz PAQÄSAÇgÄVz.

F »E¹ÄiÄ°,AW^aEÄÄ AiÄxÄ¹wAiÄ° ÄÄÄAzÄ^aj¹z°,AWz,z,iJUÄU°Ä CxÄÄ,ÄÄðdPjUÄU°Ä AiÄ^aÄzÄ ÿAiÆÄdE EÇÄAzÄ CÇÄÄiÄÿqÄVÄ,AWz EÆÄAz tAiÄEÄÄ gzÄUÆ½,ÄÄ,^aiÁÿEÁCPÁJU¼Ä,°¹gÄ^a ÿ,ÄÄEÄiÄEÄÄ,°PÁg,AWU¼Ä,°ÄÄiÄP ÇSÄzPgÄ,avzÄUð Gÿ «ÁU,avzÄUð E^agÄ ÿj²Ä°¹ G¹ÄR(2) g ÿvz°,zj,AWz EÆÄAz tAiÄEÄÄ gzÄ ÿr,ÄÄ 2ÿÄg,Ä ÄÄÄrgÄVg.

,^aiÁÿEÁCPÁJU¼Ä ÇEÁAP: 31-10-2017 gAZÄ Eq¹gÄ^a,^aiÁÿEÁ Eq^a½,^aiÄÄ aÄzi^aÄVgÄ^aÄzjAz,^aiÁÿEÁCPÁJU¼Ä agÇAiÄ aÄÄgU,AW^aEÄÄ aÄÄAzÄ^aj,ÇgÄ^aÄzÄ °ÁUÆ,AWz EÆÄAz tAiÄEÄÄ gzÄUÆ½,Ä^aÄzÄ ,ÆP^aAzÄ^aÆEUAQÄ F ÄÄÄQÄq,°PÁg,AW^aEÄÄ,°PÁg,AWU¼Ä PÁAiÄÄ,1959 P@A 75 gEÄiÄ EÆÄAz t gzWUÆ½,Ä^aÄzÄ ,ÆP^aAzÄ^aÿjUt¹ F P¼PAQAv DzÄ±^aEÄÄ ÇÄq¹ÄVz.

DzÄ±

ÆA:rDgïr:EÆÄAz t gzW : ¹Dgï:27/2017-18, ÇEÁAP : 26-12-2017.

Ÿ, ÁaEaiÁ° «aj¹gÁaAv PEÁðIP, °PÁg, AWU¼ PÁAiÁ, 1959 P@A 75 gEaiÁ °ÁUÆ, PÁðgz C¢,ÆZE, ASi/¹N/71/¹J¹JA/2016, “AU¼ÆgÁ, ÇEÁAP: 06-12-2016 g ŸPÁg zvªÁZ C¢PÁgzEaiÁ ²Á P. UÆÁŸÁ@gr, °PÁg, AWU¼ GŸ ¢SazPgÁ, avzÁUð f¹, avzÁUð Dz ÉÁEÁ, ¢iÁŸEaiÁ°gÁa °Á@Á GvÁzPg, °PÁg, AW ¢., “ÆÁQPg °Æ, zÁUð vÁ@ÆPÁ EzEÁ F PÆq¹Á eÁJU SgÁaAv gzÁŸr¹gÁvÁE. F DzÁ±z ÇEÁAPÇAz, AWa¹ C¹vªEÁ P¼zÁPÆArgÁvz. ¢iÁŸEÁÇPÁJU¼Á, AWz J¹Á zÁR¹U¼EÁ, °PÁg, AWU¼, °ÁAiÁP ¢SazPgÁ, avzÁUð GŸ «“ÁU, avzÁUð EªJU M¹, @Á, Æa¹z.

F DzÁ±ªEÁ EÉ, “, » aÁvÁ PbÁjAiÁ aÆ°jEÆAÇU ÇEÁAP: 26-12-2017 gAzÁ ¢ÁrgÁvÁE.

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°PÁg, AWU¼ GŸ ¢SazPgÁ, avzÁUð f¹, avzÁUð.

°PÁg E¹ÁS

°PÁg, AWU¼ GŸ ¢SazPg PbÁj, avzÁUð f¹, avzÁUð.

«µAiÁ :- ¢iÁŸEaiÁ°gÁa UÁAfUEÆgÁ °Á@Á GvÁzPg, °PÁg, AW ¢., UÁAfUEÆgÁ, °Æ¼¹g vÁ@ÆPÁ F, AWz ÉÆÁZt gzW SÚ.

G¹ÁR :- 1) F PbÁjAiÁ, ¢iÁŸEÁ DzÁ±, ASi/rDgiri/, ¢iÁŸE/¹Dgi-05/2013-14 ÇEÁAP: 29-05-2013.
2) °PÁg, AWU¼, °ÁAiÁP ¢SazPgÁ, avzÁUð GŸ «“ÁU, avzÁUð Eªg Ÿv, ASi: ¢/30/, ¢iÁŸE/gzW/¹Dgi-2017-18 ÇEÁAP: 27-02-2018.

Ÿ, ÁaE :-

¢iÁŸEaiÁ°gÁa UÁAfUEÆgÁ °Á@Á GvÁzPg, °PÁg, AW ¢., UÁAfUEÆgÁ, °Æ¼¹g vÁ@ÆPÁ Ezg ÉÆÁZt, ASi:JDgi-30/13989/1987-88, ÇEÁAP: 14-01-1987 gAzÁ ÉÆÁZtAiivGÁvz. ÉÆÁZtAiivÁz, AWa¹ AiivÁzÁ PÁAiÁð ZIªnPU¼EÁ ¢ªð», zÁ, IVvUEArzÁ, PŸj±ÆÁZE, ° PÜEArgÁa¹Ç. AWªEÁ ŸÆB±ÁvEUÆ½, @Á Dq¼v ¢ÁAq¼/z, z, gÁ D, Q vÆAj¹@z PÁgt, F, AWÇAz, z, iJU AiivÁzÁ jÁWaiÁ° ŸAiÆÁdEa¹ Eªa¹ÇªAzÁ ŸjUt¹ F, AWªEÁ G¹ÁR(1)g DzÁ±z°, ¢iÁŸEUÆ½¹, °PÁg Cªa¹Ç C¢PÁj, °Æ¼¹g vÁ@ÆPÁ, EªgEÁ, AWz, ¢iÁŸEÁÇPÁjAiÁEÁv ÉªÁP ¢iÁrzÁ, ¢iÁŸEÁÇPÁjAiÁ, AiÁA Ÿ¹Ágª »¹PÆArgÁvÁg.

¢iÁŸEÁÇPÁJU¼Á, AWz, z, gÁU½U, AWz ŸÆB±ÁvEz SÚ Mªa¹ EªÇgÁzEÁ aÆEUAqÁ, ¢iÁŸEÁÇPÁjAiÁA ŸUw Pµ UÁ«ÁÁt SÁAPi °., @.zÁUð ±AS, °Æ¼¹g vÁ@ÆQE°, AWz G½vÁAiÁ SÁvAiÁ° EzÁv° . 74866-00 U¼ªÆvªEÁ f¹, °PÁg PÁAz “ÁAQE°gÁa, ¢iÁŸEÁÇPÁj SÁvU dªiÁ ¢iÁrzÁ, G½zAv D¹ dªÁ¹j vBSAiÁEÁ ±ÆEJUÆ½¹gÁzÁ ÇEÁAP: 25-02-2018 gAzÁ Éq¹gÁa, ¢iÁŸEÁÇPÁJU¼, “Á Éqª¼U¼Az PAqÁSAÇgÁvz.

F »E¹AiÁ°, AWªEÁ AiÁxÁ ¹WaiÁ° aÁAzªaj¹z°, AWz, z, iJUÁU°Á CxªÁ, ÁªðªPjUÁU°Á AiivÁzÁ ŸAiÆÁdE EªªAzÁ CªªAiivªqÁvÁ, AWz ÉÆÁZtAiivEÁ gzÁUÆ½, @Á, ¢iÁŸEÁÇPÁJU¼Á, °¹gÁa Ÿ, ÁaEaiÁEÁ, °PÁg, AWU¼, °ÁAiÁP ¢SazPgÁ, avzÁUð GŸ «“ÁU, avzÁUð EªgÁ Ÿj²Á°¹ G¹ÁR(2) g Ÿvz°, zj, AWz ÉÆÁZtAiivEÁ gzÁŸr, @Á ²ŸÁg, Á ¢iÁrgÁvÁg.

¢iÁŸEÁÇPÁJU¼Á ÇEÁAP: 25-02-2018 gAzÁ Éq¹gÁa, ¢iÁŸEÁ Éqª¼, AiÁA aÁziªÁvGÁa¹zjAz, ¢iÁŸEÁÇPÁJU¼ªgÇAiÁ aÁÁgu, AWªEÁ aÁAzªaj, ÇgÁa¹zÁ °ÁUÆ, AWz ÉÆÁZtAiivEÁ gzÁUÆ½, Áa¹zÁ, ÆPªAzÁ aÁEUAqÁ, F aÁªªAq, °PÁg, AWªEÁ, °PÁg, AWU¼ PÁAiÁ, 1959 P@A 75 gEaiÁ ÉÆÁZt gzWUÆ½, Áa¹zÁ, ÆPªAzÁ ŸjUt¹ F P¼PAqAv DzÁ±ªEÁ ¢Áq¹Ávz.

DzÁ±

ÆA:rDgiri:ÉÆÁZt gzW:¹Dgi:48/2017-18, ÇEÁAP: 28-02-2018.

Ÿ, ÁaEaiÁ° «aj¹gÁaAv PEÁðIP, °PÁg, AWU¼ PÁAiÁ, 1959 P@A 75 gEaiÁ °ÁUÆ, PÁðgz C¢,ÆZE, ASi/¹N/71/¹J¹JA/2016, “AU¼ÆgÁ, ÇEÁAP: 06-12-2016 g ŸPÁg zvªÁZ C¢PÁgzEaiÁ P. UÆÁŸÁ@gr, °PÁg, AWU¼ GŸ ¢SazPgÁ, avzÁUð f¹, avzÁUð Dz ÉÁEÁ, ¢iÁŸEaiÁ°gÁa UÁAfUEÆgÁ °Á@Á GvÁzPg, °PÁg, AW ¢., UÁAfUEÆgÁ, °Æ¼¹g vÁ@ÆPÁ EzEÁ F PÆq¹Á eÁJU SgÁaAv gzÁŸr¹gÁvÁE. F DzÁ±z ÇEÁAPÇAz, AWa¹ C¹vªEÁ P¼zÁPÆArgÁvz. ¢iÁŸEÁÇPÁJU¼Á, AWz J¹Á zÁR¹U¼EÁ, °PÁg, AWU¼, °ÁAiÁP ¢SazPgÁ, avzÁUð GŸ «“ÁU, avzÁUð EªJU M¹, @Á, Æa¹z.

F DzÁ±ªEÁ EÉ, “, » aÁvÁ PbÁjAiÁ aÆ°jEÆAÇU ÇEÁAP: 28-02-2018 gAzÁ ¢ÁrgÁvÁE.

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°PÁg, AWU¼ GŸ ¢SazPgÁ, avzÁUð f¹, avzÁUð.

, °PĀg EĀS

, °PĀg ,AWU% GŃSĀZPg PbĀj, ©.JĪ. UĒq ĀOmī, avzĀUđ f, avzĀUđ.

«μAiĀ :- , aiĀŃEaiĀ^ogĀ^a °Á@Ā GvĀZPg , °PĀg ,AW , Wn^oĒ, °½ °Ē¼ġ vÁ@ĒPĀ F ,AWz ĒĒĀZt gzw ŠUĪ.

GĀR :- 1)F PbĀjAiĀ , aiĀŃEĀ DzĀ± , ASĪ/rDgĪr/ , aiĀŃE/1DgĪ-10/2017-18, ĊĒĀP : 26-08-2017.

2), °PĀg ,AWU% , °ĀAiĀP SĀZPgĀ, avzĀUđ GŃ «ĀĀU, avzĀUđ E^ag Ńv , ASĪ, , 30/ , aiĀŃE/gzw/1DgĪ-2017-18 ĊĒĀP: 27-03-2018.Ń, Ā^aĒ :-

, aiĀŃEaiĀ^ogĀ^a °Á@Ā GvĀZPg , °PĀg ,AW , Wn^oĒ, °½ °Ē¼ġ vÁ@ĒPĀ Ezg ĒĒĀZt , ASĪ : , 30/DgĪfJĒi/48178/1DgĪ/37/2013-14 ĊĒĀP : 19-02-2014 gĀZĀ ĒĒĀZtAiĀVgĀvz. ĒĒĀZtAiĀZ , AW^aĀ AiĀ^aĀZĀ PĀAiĀđ ZĪĀ^anPU%ĒĀ «āđ», zĀ , ĪVVUĒArzĀ, ĤŃj±ĒĒĒ , ° PĪUĒArgĀ^aĊ@. , AW^aĒĀ ŃĒĒ±ĀvĒUĒ^½, @Ā Dq^½v^aĀq^½/, z, ġĀ D, Q vĒĀj¹@z PĀgt, F , AWĊĀz , z, ĪJU AiĀ^aĀZĀ jĀWaiĀ^o ŃAiĒĀdĒ^aĒ EgĀ^aĊ@^aAzĀ ŃjUt¹ F , AW^aĒĀ GĀR(1)g DzĀ±z^o , aiĀŃEĒUĒ^½1 aiĀUđ«guĀĊPĀj, 2^aaĒUĪ °Á@Ā MPĒĪĪ , °Ē¼ġ vÁ@ĒPĀ, E^agĒĀ , AWz , aiĀŃEĀĊPĀjAiĒĒV ĒĀĀP aiĀrzĀĪ, , aiĀŃEĀĊPĀjAiĀĀ , AiĀĀ ŃĀĀg^a »1PĒArgĀvĀg.

, aiĀŃEĀĊPĀjU%Ā , AWz , z, ġĀU%U , AWz ŃĒĒ±ĀvĒz ŠUĪ M@^aĪ E@ĊġĀ^aĀZĒĀ āĒEUqĀ fĀ , °PĀg PĀAz ĀĀPĪ , °Ē¼ġ ±ĀSAiĀ^o , AWz G^½vĀAiĀ SĀvAiĀ^o EzĀv^o gĒ. 19388-00 U% āĒvāĒĀ EUĊPj¹ , aiĀŃEĀĊPĀj ĀĀiĀv gĒ.7000-00, gzw Ń, Ā^a vAiĀj , @Ā gĒ.752-00, ŃAiĀt^aZ gĒ.1268-00, gĒ.2785-00 , z, ġ μġĀ »ĀĊġĀV¹, gĒ. 7035-00 āĒvāĒĀ fĀ , °PĀg PĀAz ĀĀQE^ogĀ^a , aiĀŃEĀĊPĀj SĀvU dāiā aiĀrzĀĪ, G^½z gĒ. 548-00 ĀĀPĪ , «đ, Ī eĀđđ JĀZĀ RZĀđ aiĀrgĀvĀg. G^½zAv D¹ dĀĀĀĪj v:SAiĒĒĀ ±ĒĒUĒ^½1gĀ^aĀZĀ ĊĒĀP: 16-03-2018 gĀZĀ Ēq¹gĀ^a , aiĀŃEĀĊPĀjU% , Ā Ēq^aU%ĀZ PaqĀSĀĊġvz.

F »ĒĀiĀ^o , AW^aĒĀ AiĀxĀ ĪWaiĀ^o āĀĀZĀj¹z^o , AWz , z, ĪJUĀU^oĀ Cx^aĀ , ĀāđdPjUĀU^oĀ AiĀ^aĀZĀ ŃAiĒĀdĒ E@^aAzĀ C@ŃĀAiĀŃqĀvĀ , AWz ĒĒĀZtAiĒĒĀ gZĀUĒ^½, @Ā , aiĀŃEĀĊPĀjU%Ā , °1gĀ^a Ń, Ā^aEaiĒĒĀ , °PĀg ,AWU% , °ĀAiĀP SĀZPgĀ, avzĀUđ GŃ «ĀĀU, avzĀUđ E^agĀ Ńj²Ā^o1 GĀR(2) g Ńvz^o , zj , AWz ĒĒĀZtAiĒĒĀ gZĀ Ńr , @Ā 2ŃĀg , Ā aiĀrgĀvĀg.

, aiĀŃEĀĊPĀjU%Ā ĊĒĀP: 16-03-2018 gĀZĀ Ēq¹gĀ^a , aiĀŃEĀ Ēq^aĀ , AiĀĀ āZiāVgĀ^aĀZjĀZ , aiĀŃEĀĊPĀjU%Ā āĊĀiĀ āĀġU , AW^aĒĀ āĀĀZĀj , ĊġĀ^aĀZĀ °ĀUĒ , AWz ĒĒĀZtAiĒĒĀ gZĀUĒ^½, Ā^aĀZĀ , ĒP^aAzĀ āĒEUqĀ , °PĀg ,AWU% PĀAiĀĪ 1959 P@A 75 gĒAiĀ , °PĀg ,AWz ĒĒĀZt gzwUĒ^½, Ā^aĀZĀ , ĒP^aAzĀ ŃjUt¹ F P%PAqAv DzĀ±āĒĀ ĄĀĊĀVz.

DzĀ±

ĒA:rDgĪr:ĒĒĀZtgzw:1DgĪ: 51/2017-18, ĊĒĀP :28-03-2018.

Ń, Ā^aEaiĀ^o «āj¹gĀ^aAv PEĀĎIP , °PĀg ,AWU% PĀAiĀĪ 1959 P@A 75 gĒAiĀ °ĀUĒ , PĀđgz ĊĊ, ĒZE , ASĪ/1N/71/1JĪJA/2016, ĀU%ĒġĀ, ĊĒĀP : 06-12-2016 g ŃPĀg zvāZ ĊĊPĀgzĒAiĀ P. UĒĀŃ@gr , °PĀg ,AWU% GŃ SĀZPgĀ, avzĀUđ f, avzĀUđ Dz ĒĒĒ , aiĀŃEaiĀ^ogĀ^a °Á@Ā GvĀZPg , °PĀg ,AW , Wn^oĒ, °½ °Ē¼ġ vÁ@ĒPĀ EzĒĀ F PĒqĀ eĀjU ŠġĀAv gZĀŃr¹gĀvĀĒ. F DzĀ±z ĊĒĀPĊĀz , AW^aĀ D¹vāĒĀ P%zĀPĒArgĀvz. , aiĀŃEĀĊPĀjU%Ā , AWz JĀ ZĀRĪU%ĒĀ , °PĀg ,AWU% , °ĀAiĀP SĀZPgĀ, avzĀUđ GŃ «ĀĀU, avzĀUđ E^ajU MĪ , @Ā , Ēā¹z.

DzĀ±āĒĀ ĒĒĀ , , » āĀvĀ PbĀjAiĀ āĒ°jĒĒĀĊU ĊĒĀP : 28-03-2018 gĀZĀ āĀrgĀvĀĒ.

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, °PĀg ,AWU% GŃ SĀZPgĀ,

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avzĀUđ f, avzĀUđ.

, °PĀg EĀS

, °PĀg ,AWU% GŃ SĀZPg PbĀj, ©.JĪ. UĒq ĀOmī, avzĀUđ f, avzĀUđ.

«μAiĀ :- , aiĀŃEaiĀ^ogĀ^a aPŃE^o½ °Á@Ā GvĀZPg , °PĀg ,AW , aPŃE^o½, avzĀUđ vÁ@ĒPĀ F , AWz ĒĒĀZt gzw ŠUĪ.GĀR :- 1)aiĒĒ , °PĀg ,AWU% SĀZPgĀ, ĀU%ĒġĀ E^ag , ĀvĒĀ-227 , ASĪDgĪ¹J , Ī:40:JĪPĒr:2011-12, ĊĒĀP : 25-04-2012.

2)F PbĀjAiĀ , aiĀŃEĀ DzĀ± , ASĪ/rDgĪr/ , aiĀŃE/1DgĪ-/2016-17, ĊĒĀP : 29-09-2016.

ĊEĀAP: 27-11-2017 gAzĀ , " , Āj F , AWz° 345 dĒ , z, ġĀU½ZĀĪ, PĀj , ĀPĀtPAiĀĀ E^ag^a ĀĀRi P, ĀSĀ DVzĀĪ, F , AW^aEĀĪ ŃĀEB±ĀvEU/E½¹PEAQ° , z, ġjU , °PĀjĀiĀUĀvzĀZĀ waiĀĎE PĒUEAQĀ , °PĀg , AW^aEĀĪ ŃĀEB±ĀvEU/E½¹z° F , AW^aEĀĪ EĀĀĪ ĄAiĀĀiĀĒĀĀg Ēq¹PEAQĀ °ĒĀUĀVĀ, PĀSziĀV DrIĒĀĪ aiĀr, ĀvĀĀ. JAZĀ ĀĒ« , °¹ , AWz ŃĀEB±ĀvEPI , aiĀŃEĊPĀjU½^aĀĒEĊP PĒĀjgĀVĀg.

z, ġĀ , AW^aEĀĪ ĀĀĒiq¹PEAQĀ °ĒĀUĊĀ D, Q °ĒEĊZĀĪ, F , AW^aEĀĪ ŃĀEB±ĀvEU/E½¹PEQĀĀPĀV z, ġĀ PĒĀjgĀĀĪZĀV w½¹ , aiĀŃEĊPĀjU½ĀZ , °PĀg ĊĊĀĪĊĀĪ ĊĊPĀj , °Ē, zĀUĎ vĀĊĒPĀ °ĀUĒ PEĀĎIP PĀj ĀĀVĀ Gu ĊĊĀĪĊĀĪ ĄUĀĀ, avzĀUĎ E^agĀ , AWz ŃĀEB±ĀvEPI 2ŃĀg, Ā aiĀrgĀVĀgAzĀ F »ĒĪĀiĀ° , AW^aEĀĪ ŃĀEB±ĀvEU/E½¹ĊĀĒĀĀUĀĀAv , AWz ĪŃj±ĒĒzĒ °ĀUĒ , " PĒUEArzĀĪ, PĀgt , AWz ŃĀEB±ĀvEPI DzĀ± ĄĀqĀĀAv PĒĀj GĪĀR (2) gĒĀiĀ avzĀUĎ GŃ « "ĀUz , °PĀg , AWU½ , °ĀAiĀP ĄSĀzPgĀ, 2ŃĀg, Ā aiĀrgĀVĀg.

F »ĒĪĀiĀ° , F , AWz PĀAiĀĎĀĪĀiĀ° PĀjU½Ā ĀĀVĀ PĀj , ĀPĀtPzĀgġU, PĀj °ĀUĒ PĀj GvĒU½ P, ĀĊU ŃĒgPĀĀUĀĀĪzĀz °ĀUĒ F ĀĒEĊP , z, ġĀ fĀĒE , ĀV, ĊĀĒĀĀUĀĀAv , AW^aEĀĪ ŃĀEB±ĀvEU/E½¹ĊĀ D, Q °ĒEĊgĀĀĪZĒĀĪ ĀĒEUAQĀ , z, ġ »vzĪĪĪĀZ , zj , °PĀg , AW^aEĀĪ ŃĀEB±ĀvEU/E½¹ĊĀ wĀaiĀĎĄ¹ F P½PAq μgvĀ «Ċ¹ DzĀ± ĄĀqĀĀVz.

DzĀ±

ĒĀ/rDgġr/ŃĀEB/ĪDgġ-33/2017-18, ĊEĀAP : 29-12-2017.

Ń, ĀĒEĀiĀ° «^aj¹zAv °ĀUĒ PEĀĎIP , °PĀg , AWU½ PĀAiĀĪ, 1959 PĊA 72(3) gĒĀiĀ ĀĀVĀ , PĀĎgz ĊĊ, ĒZE , ASĪ/1N/71/ĪĪĪJA/2016, "ĀU½ĒgĀ, ĊEĀAP: 06-12-2016 g ŃPĀg zvĀĀz ĊĊPĀgzĒĀiĀ P. UĒĀŃĀĊgr, , °PĀg , AWU½ GŃ ĄSĀzPgĀ, avzĀUĎ fĪ , avzĀUĎ Dz ĒĒĒĀ , aiĀŃEĀiĀ°gĀ^a 2Ā UĀgĀ gĀĀt¹zĀ±g PĀj , ĀPĀtP °ĀUĒ Gu GvĀzPg , °PĀg , AW , , aiĀgUĒEAgĊS, °Ē, zĀUĎ vĀĊĒPĀ ĒzĒĀ GĪĀR (1) g ĀĀgU DzĀ², Āz Ńj, aiĀŃEĀ DzĀ±ĀĒĀ gZĀŃr¹ F ĊĒĊZ , AW^aEĀĪ ŃĀEB±ĀvEU/E½¹ F P½PAq μgvĀU½ĒĀ «Ċ¹ DzĀ², ĀVz.

μgvĀU½Ā :

- 1 , AWPI ŃĒtĎ ĊĀĊ PĀAiĀĎzĎĎĀiĀ^agĒĀĒ ĒĀĀP aiĀrPEAQĀ , AWz aiĀ°ĀgĀĒĀ , °PĀg , AWU½ PĀAiĀĪ ĀĀVĀ , AWz GŃ ĄAiĀĀU½ĒEĀiĀ Ēq¹PEAQĀ °ĒĀUvPzĀĪ.
- 2 , AWz° , z, ġĒĀĪ °Ā¹ μĀgĀ SAgĀĀ½ĀĒĀ °Ā¹PĒĒĀĀ SUI PĀĀ«qĀĀĪZĀ.
- 3 F DzĀ±z 7 ĊĀ, U½° , AWz ZĒĒĀu Ēq, ĀĀ SUI ĊĎĎ ĀĀvzĀgg Ńn ĀĀVĀ , Ā¹zĀgg ŃnAiĀĒĀĪ ĀĀVĀ ZĒĒĀu , ĀSĀz ĪĀ zĀRĪU½ĒĀĪ ĪzŃr¹PEAQĀ ZĒĒĀu ŃQĀiĀ dgĀV, ĊĀ , °PĀg , AWU½ , °ĀAiĀP ĄSĀzPgĀ, avzĀUĎ GŃ « "ĀU, avzĀUĎ E^ag ĀĀSĀAvg Ń, ĀĒE , °, vPzĀĪ.

F DzĀ±ĀĒĀ ĒĒĪ , - , » ĀĀVĀ PbĀjĀiĀ ĀĒ°jĒĒĒĒĒ F ĊEĀAP : 29-12-2017 gAzĀ °ĒgrġĀVĀĒ.

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°PĀg , AWU½ GŃ ĄSĀzPgĀ,

avzĀUĎ fĪ , avzĀUĎ.

°PĀg EĪĀS

°PĀg , AWU½ GŃ ĄSĀzPg PbĀj, ĊĪĪ. UĒq ĪĀOmġ, avzĀUĎ fĪ , avzĀUĎ.

«μĀiĀ :- , aiĀŃEĀiĀ°gĀ^a °ĀĊĀ GvĀzg , °PĀg , AW , , PgPEAQĀŃĀg, ĀĒ½PĀĊĒgĀ vĀĊĒPĀ F , °PĀg , AW^aEĀĪ PEĀĎIP , °PĀg , AWU½ PĀAiĀĪ, 1959 PĊA 72 (3) gĒĀiĀ ŃĀEB±ĀvEU/E½¹Ā SUI.

GĪĀR :- 1) F PbĀjĀiĀ , aiĀŃE DzĀ± , ASĪ/rDgġr/ĪDgġ-36/2014-15, ĊEĀAP: 18-08-2014.
2), °PĀg , AWU½ , °ĀAiĀP ĄSĀzPgĀ, avzĀUĎ GŃ « "ĀU, avzĀUĎ E^ag Ńvz , ASĪ, Ą-30: , aiĀŃE/ŃĀEB/ĪDgġ/0/2017-18 ĊEĀAP: 20-07-2017.

Ń, ĀĒE :-

aiĀŃEĀiĀ°gĀ^a °ĀĊĀ GvĀzg , °PĀg , AW , , PgPEAQĀŃĀg, ĀĒ½PĀĊĒgĀ vĀĊĒPĀ F , °PĀg , AW^aEĀĪ GĪĀR (1) g DzĀ±zĒĀiĀ , aiĀŃEUE½¹ , °PĀg , AWU½ ĄjĀPPgĀ, ĀĒ½PĀĊĒgĀ vĀĊĒPĀ E^agĒĀ , aiĀŃEĀĊPĀjU½ĒĀV ĒĀĀP aiĀqĀVvĀ. ĒAvg , AWz , z, ġĀ , AWz PĀAiĀĎĀĪĀiĀ° °ĀĊĀ GvĀzĒE °Z½ĀVgĀĀĪzĀz , °ĀĊĀ GvĀzĒEĀiĀ ĀĒEĊP , AWz , z, ġĀ/μĀgĀzĀggĀ fĀĒE Ēq, ĀwzĀg. PĀgt , AW^aEĀĪ ĀĀĒiq¹PEAQĀ °ĒĀUĊĀ D, Q °ĒEĊZĀĪ, F , AW^aEĀĪ ŃĀEB±ĀvEU/E½¹PEQĀĀPĀV z, ġĀ PĒĀjgĀĀĪZĀV w½¹ , aiĀŃEĀĊPĀjU½ĀZ , °PĀg , AWU½ ĄjĀPPgĀ, ĀĒ½PĀĊĒgĀ vĀĊĒPĀ E^agĀ , AWz ŃĀEB±ĀvEPI 2ŃĀg, Ā aiĀrgĀVĀgAzĀ , °PĀg , AWU½ , °ĀAiĀP ĄSĀzPgĀ GĪĀR(2)gĒĀiĀ ĀgĊ¹gĀVĀg.

“ÁÁAZÁgZÁ ,AWÁEÁİ ŷÁEB±ÁvEUÆ½, @ 3 “µðU¼ QÁiİÁ ÁiÆÁdE vÁiİÁj¹, QÁiİÁ ÁiÆÁdEÁiİEÁiİ PÁÁiİð“áð», ÁÁİZÁV wÁÁiÁðE PİUÆArgÁvÁg. F »Eİ-Áiİ°, AWÁEÁİ ŷÁEB±ÁvEUÆ½¹ DzÁ± ðÁqÁAv PÆÁj G-ÁR (2) gEÁiİ avzÁUð Gŷ «“ÁÚZ ,°PÁg ,AWU¼ ,°ÁÁiAP ðŞAZPgÁ, ²ŷÁg, Á ÁiÁrgÁvÁg.

F »Eİ-Áiİ°, z,İgÁ °Á@Á GvÁZgE ÁÁE@P fÁÁE ,ÁV, @Á ,AWÁEÁİ ŷÁEB±ÁvEUÆ½, @Á D, Q °ÆAÇgÁÁİZÁEÁİ ÁÁEUAqÁ ,z,İg »vZİİ-ÁAZ ,zj ,°PÁg ,AWÁEÁİ ŷÁE:±ÁvEUÆ½, @Á wÁÁiÁð“¹ F P¼PAq µgvÁ «Ç¹ DzÁ± ðÁq-ÁVz.

DzÁ±

EA. rDgİr/ŷÁEB/¹Dgİ- 01/2017-18, ÇEÁAP : 28-07-2017.

ŷ,ÁÁEÁiİ° «áj¹ZAv °ÁUÆ PEÁÐIP ,°PÁg ,AWU¼ PÁÁiİ 1959 P@A 72(3) gEÁiİ ÁÁVÁ ,PÁðgz ÇÇ,ÆZE ,ASİ/¹N/71/¹J-İJA/2016, “AU¼ÆgÁ, ÇEÁAP : 06-12-2016 g ŷPÁg zvÁZ ÇÇPÁgzEÁiİ P. UÆÁŷÁ@gr, ,°PÁg ,AWU¼ Gŷ ðŞAZPgÁ, avzÁUð f-, avzÁUð Dz EÁEÁ ,ÁiİŷEÁiİ°gÁ° °Á@Á GvÁZg ,°PÁg ,AW “., PgpÆAqÁŷÁg, ÁÆ¼PÁ@ÆgÁ vÁ@ÆPÁ EzEÁİ G-ÁR (1) g ÁÁÁgU DzÁ², -ÁZ ŷj, ÁiİŷEÁ DzÁ±ÁEÁİ gzÁŷr¹ F ÇEÇAZ ,AWÁEÁİ ŷÁEB±ÁvEUÆ½¹ F P¼PAq µgvÁU¼EÁİ «Ç¹ DzÁ², -ÁVz.

µgvÁU¼Á :

1. ,AWPİ ŷEİð ÇAÇ PÁÁiİðZ²ðÁiİ°gEÁİ EÁÁP ÁiÁrPÆAqÁ ,AWz ÁiÁ°ÁgÁEÁİ ,°PÁg ,AWU¼ PÁÁiİ ÁÁVÁ ,AWz Gŷ ðÁiİ°ÁU¼EÁiİ EÇ¹PÆAqÁ °ÆÁUvPİZÁİ.
2. ,AWÁİ ,°İgÁ° 3 “µðZ QÁiİÁÁiÆÁdE jÁVÁ PÁÁiİðPÁÁEÁİ gÆİ¹PÆAqÁ ,AWz Ç@ÆÇU PÁÁ«qÁÁİZÁ, vİZ°, AWÁEÁİ ŷÁEB ,ÁiİŷEÁiİ°gÁ° -ÁUÁÁİZÁ.
3. ,AWz°, z,İgEÁİ °a¹ µÁgÁ ŞAqÁÁ¼ÁEÁİ °a¹PÆ¼Á°Á SUI PÁÁ«qÁÁİZÁ.
4. F DzÁ±z 7 ÇÁ, U¼° ,AWz ZÁEÁÁU EÇ, ÁÁ SUI Ç°ð ÁÁvZÁgg ŷn ÁÁVÁ ,Á¹ZÁgg ŷnÁiİEÁİ ÁÁVÁ ZÁEÁÁU ,ŞŞAZ J-Á ZÁR-U¼EÁİ ¹zİŷr¹PÆAqÁ ZÁEÁÁU ŷQÁiİ dgÁV, @Á ,°PÁg ,AWU¼ ,°ÁÁiAP ðŞAZPgÁ, avzÁUð Gŷ «“ÁU, avzÁUð EÁg ÁÁÁSÁAvg ŷ,ÁÁE ,°, vPİZÁİ.

F DzÁ±ÁEÁİ EEİ , - , » ÁÁVÁ PbÁjÁiİ ÁÆ°jEÆAÇU F ÇEÁAP:28-07-2017 gAZÁ °Ægr¹gÁVÁE.

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,°PÁg ,AWU¼ Gŷ ðŞAZPgÁ,

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avzÁUð f-, avzÁUð.

,°PÁg E-ÁS

,°PÁg ,AWU¼ Gŷ ðŞAZPg PbÁj, @.J-İ. UÈq -ÁOmİ, avzÁUð f-, avzÁUð.

«µÁiİ :- ,ÁiİŷEÁiİ°gÁ° °Á@Á GvÁZg ,°PÁg ,AW “., ÁÁ¼AV, avzÁUð vÁ@ÆPÁ F ,°PÁg ,AWÁEÁİ PEÁÐIP ,°PÁg ,AWU¼ PÁÁiİ, 1959 P@A 72 (3) gEÁiİ ŷÁEB±ÁvEUÆ½, ÁÁ SUI.

G-ÁR :- 1)F PbÁjÁiİ ,ÁiİŷE DzÁ± ,ASİ:rDgİr/¹Dgİ-40/2017-18, ÇEÁAP: 14-02-2018.
2),°PÁg ,AWU¼ ,°ÁÁiAP ðŞAZPgÁ, avzÁUð Gŷ «“ÁU, avzÁUð EÁg ŷvz ,ASİ : ,“-30 : ,ÁiİŷE/ŷÁEB/¹Dgİ/0/2017-18, ÇEÁAP: 28-03-2018.

ŷ,ÁÁE :-

,ÁiİŷEÁiİ°gÁ° °Á@Á GvÁZg ,°PÁg ,AW “., ÁÁ¼AV, avzÁUð vÁ@ÆPÁ F ,°PÁg ,AWÁEÁİ G-ÁR (1) g DzÁ±ZEÁiİ ,ÁiİŷEÁiİ°gÁ° ÁiÁUð/°Á@Á «,guÁÇPÁj, avzÁUð vÁ@ÆPÁ, ²ÁÁÆUI °Á@Á MPÆI “., EÁgEÁİ ,ÁiİŷEÁÇPÁjU¼EÁV EÁÁP ÁiÁq-ÁVvÁ. EÁvg ,AWz ,z,İgÁ ,AWz PÁÁiİðÁÁİÁiİ° °Á@Á GvÁZgE °Z¼ÁÁVgÁÁİZÁZ, °Á@Á GvÁZEÁiİ ÁÁE@P ,AWz ,z,İgÁ/µÁgÁZÁggÁ fÁÁE EÇ,ÁwZÁg. PÁgt ,AWÁEÁİ ÁÁÁEİq¹PÆAqÁ °ÆÁU@Á D, Q °ÆAÇZÁİ, F ,AWÁEÁİ ŷÁEB±ÁvEUÆ½¹PÆq-ÁPÁV ,z,İgÁ PÆÁjgÁÁİZÁV w½¹, ,ÁiİŷEÁÇPÁjU¼ÁZ ÁiÁUð/°Á@Á «,guÁÇPÁjU¼Á, avzÁUð vÁ@ÆPÁ, ²ÁÁÆUI °Á@Á MPÆI “., EÁgÁ ,AWz ŷÁEB±ÁvEUÆ½ ²ŷÁg, Á ÁiÁrgÁvÁgAZÁ ,°PÁg ,AWU¼ ,°ÁÁiAP ðŞAZPgÁ G-ÁR(2)gEÁiİ ÁgÇ¹gÁvÁg.

“ÁÁAZÁgZÁ ,AWÁEÁİ ŷÁEB±ÁvEUÆ½, @ 5 “µðU¼ QÁiİÁ ÁiÆÁdE vÁiİÁj¹, QÁiİÁ ÁiÆÁdEÁiİEÁiİ PÁÁiİð“áð», ÁÁİZÁV wÁÁiÁðE PİUÆArgÁvÁg. F »Eİ-Áiİ°, AWÁEÁİ ŷÁEB±ÁvEUÆ½¹ DzÁ± ðÁqÁAv PÆÁj G-ÁR (2) gEÁiİ avzÁUð Gŷ «“ÁÚZ ,°PÁg ,AWU¼ ,°ÁÁiAP ðŞAZPgÁ, ²ŷÁg, Á ÁiÁrgÁvÁg.

F »EiÁiÁ° , z, gÁ °ÁÖÁ GvÁZÉ ÁÆÖP fÁÆ , ÁV, ÖÁ , AWªEÁ ÆÆB±ÁvEUÆ½, ÖÁ D, Q °ÆAÇgªÁZÉÁ
ªÆEUAQÁ , z, g »vzÉiÁÁZ , zj , °PÁg , AWªEÁ ÆÆE±ÁvEUÆ½, ÖÁ wÁªiÁð¹ F P¼PAq µgvÁ «Ç¹ DzÁ±
ðqÁVZ.

DzÁ±

EA/rDgír/ÆÆB/¹Dgí-50/2017-18, ÇEÁAP : 31-03-2018.

Æ, ÁÆAiÁ° «ªj¹zAv °ÁUÆ PEÁÐIP , °PÁg , AWU¼ PÁAiÁ, 1959 PÖA 72(3) gEÁiÁ ªÁvÁ , PÁðgz ÇÇ,ÆZE
, AS/¹N/71/¹J¹JA/2016, ÁU¼ÆgÁ, ÇEÁAP : 06-12-2016 g PÁg zvªÁZ ÇÇPÁgzEÁiÁ P. UÆªÁ@gr, , °PÁg
, AWU¼ G¥ ðSAzPgÁ, avzÁUð f, avzÁUð Dz ÉÆÁ , ªiÁÆEÁiÁ°gªª °ÁÖÁ GvÁZg , °PÁg , AW º., ªÁ¼AV,
avzÁUð vÁÖÆPÁ EzEÁ GÁR (1) g ªÁÁgU DzÁ², ÁZ ¥j, ªiÁÆEÁ DzÁ±ªEÁ gZÁ¥r¹ F ÇEÇAZ , AWªEÁ
ÆÆB±ÁvEUÆ½¹ F P¼PAq µgvÁU¼EÁ «Ç¹ DzÁ², ÁVZ.

µgvÁU¼Á :

1. , AWPI ¥Etð ÇªÇ PÁAiÁðz²ðAiÁgEÁ EÁÁP ªiÁrPÆAQÁ , AWz ªiÁ°ÁgªEÁ , °PÁg , AWU¼ PÁAiÁ ªÁvÁ
, AWz G¥ ðAiÁÁU¼EÁiÁ Éq¹PÆAQÁ °ÆÁUvPzÁ.
2. , AWª , °¹gªª 5 ªµðz QÁiÁÁiÆÁðE jÁvÁ PÁAiÁðPªªªEÁ gÆ¹¹PÆAQÁ , AWz ÇÖªÇU Pªª«qªÁZÁ,
v¹z° , AWªEÁ ÆÆB , ªiÁÆEUÆ½, ÁUªªZÁ.
3. , AWz° , z, gEÁ °ª¹ µÁgÁ SAqªÁ¼ªEÁ °ª¹PÆ¼ªª SU Pªª«qªÁZÁ.
4. F DzÁ±z 7 Çª, U¼° , AWz ZÁEÁªu Éq, Áª SU Çð ªÁvzÁgg ¥n ªÁvÁ , Á¹zÁgg ¥nAiÁEÁ ªÁvÁ
ZÁEÁªu , ASAz JÁ zÁR¹U¼EÁ ¹z¥r¹PÆAQÁ ZÁEÁªu ¥QÁiÁ dgÁV, ÖÁ , °PÁg , AWU¼ , °ÁAiÁP
ðSAzPgÁ, avzÁUð G¥ «ÁU, avzÁUð Eªg ªÁÁSÁAvg ¥, ÁÆ , °, vPzÁ.

F DzÁ±ªEÁ EÉ , - , » ªÁvÁ PbÁjAiÁ ªÆ°jEÆAÇU F ÇEÁAP:31-03-2018 gAzÁ °Ægr¹gÁvÁE.

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, °PÁg , AWU¼ G¥ ðSAzPgÁ,
avzÁUð f, avzÁUð.

, °PÁg EÁS

, °PÁg , AWU¼ G¥ ðSAzPg PbÁj, ÇJ¹i. UÉq ÁÖmí, avzÁUð f, avzÁUð.

«µAiÁ :- , ªiÁÆEÁiÁ°gªª ÖQÖEg¹A°, Áªª PÁj , ÁPÁtP ªÁvÁ Gu GvÁZPg ªÁvÁ
ªiÁgÁIUAgg , °PÁg , AW º., PS¼, °Æ, zÁUð vÁÖÆPÁ F , °PÁg , AWªEÁ
PEÁÐIP , °PÁg , AWU¼ PÁAiÁ, 1959 PÖA 72 (3) gEÁiÁ ÆÆB±ÁvEUÆ½, ªª SU.

GÁR :- 1) F PZÁjAiÁ , ªiÁÆEÁ DzÁ± , AS:rDgír/, ªiÁÆEÁ/¹Dgí-164/2014-15,
ÇEÁAP:20-09-2014.

2), °PÁg , AWU¼ , °ÁAiÁP ðSAzPgÁ, avzÁUð G¥ «ÁU, avzÁUð Eªg ¥vz
, AS:, º-30: ¹SAÇ/, ªiÁÆEÁ/¹Dgí/2017-18, ÇEÁAP: 11-12-2017.

¥, ÁÆ :-

, ªiÁÆEÁiÁ°gªª ÖQÖEg¹A°, Áªª PÁj , ÁPÁtP ªÁvÁ Gu GvÁZPg ªÁvÁ ªiÁgÁIUAgg , °PÁg , AW º., PS¼
°Æ, zÁUð vÁÖÆPÁ F , °PÁg , AWªEÁ GÁR (1) g DzÁ±zEÁiÁ , ªiÁÆEUÆ½¹ , °PÁg ÇÖªÇ: ÇÇPÁj, °Æ, zÁUð
vÁÖÆPÁ EªgEÁ , ªiÁÆEÁÇPÁjU¼EÁV EÁÁP ªiÁqÁVvÁ. EAv , AWz , z, gÁ °ÁUÆ ªiÁf PÁAiÁðz²ð EªgÁU¼Á
ÇEÁAP: 27-11-2017 gAzÁ , Áj F , AWz° 130 dE , z, gÁU¼ZÁ, PÁj , ÁPÁtPAiÁª Eªg ªÁÁRi P, ÁSÁ DVZÁ, F
, AWªEÁ ÆÆB±ÁvEUÆ½¹PÆAQ° , z, jU , °PÁjAiÁUÁvzAZÁ wªiÁðE PÆUEAQÁ , °PÁg , AWªEÁ ÆÆB±ÁvEUÆ½¹z°
F , AWªEÁ EÁª ðAiÁªiÁEÁ, Ág Éq¹PÆAQÁ °ÆÁUÁªª, PªÁSzªÁV DrIÉÁ ªiÁr, ÁvÁª. JAZÁ ªÆ« , °¹ , AWz
ÆÆB±ÁvEPI , ªiÁÆEÁÇPÁjU¼ ªÆÖP PÆÁjgÁvÁg.

, z, gÁ , AWªEÁ ªÁEÉq¹PÆAQÁ °ÆÁUÖÁ D, Q °ÆAÇZÁ, F , AWªEÁ ÆÆB±ÁvEUÆ½¹PÆQÁÁPÁV , z, gÁ
PÆÁjgÁªZÁV wª¹, ªiÁÆEÁÇPÁjU¼ÁZ , °PÁg ÇÖªÇ: ÇÇPÁj, °Æ, zÁUð vÁÖÆPÁ °ÁUÆ PEÁÐIP PÁj ªÁvÁ Gu
ÇÖªÇ: µUªª avzÁUð EªgÁ , AWz ÆÆB±ÁvEPI ²¥Ág, ª ªiÁrgÁvÁgAzÁ F »EiÁiÁ° , AWªEÁ ÆÆB±ÁvEUÆ½, ÖÁ
ÇEÁªÁUªªAv , AWz P¥j±EÁZÉ °ÁUÆ , PÆUEArZÁ, PÁgt , AWz ÆÆB±ÁvEPI DzÁ± ðqªªAv PÆÁj GÁR (2)
gEÁiÁ avzÁUð G¥ «ÁUz , °PÁg , AWU¼ , °ÁAiÁP ðSAzPgÁ, ²¥Ág, ª ªiÁrgÁvÁg.

- i. The assessee is engaged in the business of purchase of Tamarind seeds (whole seeds together with outer husk), de-husk the seeds to remove the outer shells / husk, crush the Tamarind seeds. The Tamarind seed powder is sold to buyers from both within the State and outside the State as well. "Tamarind husk" (Tamarind seed husk) is sold as a waste material for use as fuel to the industries.
- ii. The Deputy Commissioner of Commercial Taxes (Audit), Chitradurga passed re-assessment orders in the applicant's case under section 39 of KVAT Act, 2003 for the years 2010-11 and 2012-13 levying tax at the rate of 13.5% / 14.5% on the turnover relating to sale of tamarind husk applying the Clarification issued in the case of M/s. Ranganatha

Traders, Challakere vide Clarification No. CLR.CR.83 / 2016-17 dated 27-01-2017. In this Clarification issued under section 59(4) of the KVAT Act, the Commissioner of Commercial Taxes has held that "Tamarind husk" is an un-scheduled goods covered by the residuary provisions of section 4(1)(b)(iii) of the said Act.

- iii. Since the Clarification issued under section 59(4) of KVAT Act is binding on all the departmental authorities including the Appellate authorities, the applicant approached the Hon'ble High Court challenging the assessment orders passed applying the tax rate clarified in the clarification dated : 27-01-2017.
- iv. The Hon'ble High Court in Writ Petition. 3528-3529/2018, in its order dated 06.02.2018 noted that the court need not express any opinion on the applicability of Notification No. FD 82 CSL 10(III) dated : 31-03-2010 to the facts of the present case and it is open to the petitioner to approach the Commissioner seeking a fresh Clarification under section 59(4) of the Act.
- v. The applicant, therefore, approached the Commissioner under Section 59(4) of the KVAT Act.

3. The applicant was granted the opportunity of hearing and he was heard on 13-04-2018, who reiterated the submissions made in his letter dated : 27-02-2018.

4. The applicant is of the understanding that, as per Notification No. FD 82 CSL 10 (III), dated : 31-03-2010, the State Government reduced the rate of tax to 5% (enhanced to 5.5% effective from 01-08-2012), on "All kinds of scrap and waste materials". The applicant has argued that Tamarind husk is a scrap / waste material and hence Commissioner of Commercial Taxes was not right in having issued a Clarification, clarifying that Tamarind husk is a unscheduled goods taxable under section 4(1)(b)(iii) of the KVAT Act. The applicant contends that Tamarind husk, in commercial parlance, is understood as a scrap or waste material and that Tamarind husk is mostly sold for use by the buyers as waste material for fuel for heating up of boilers and large vessels, and this commodity fits into the dictionary meaning of the word - Scrap / Waste material.

5. It is further contended by the applicant that Tamarind being specified in Sl.No.89, Tamarind seed and Tamarind seed powder being specified in Sl.No.91 of the Third Schedule, it could not be the legislative intent that "Tamarind husk" alone should be made liable to tax as an unscheduled commodity at a higher rate.

6. In view of the above submissions, the applicant has requested to issue a clarification holding that "Tamarind husk" is a scrap and waste material covered by Sl.No.3 of Notification No FD 82 CSL 10(III), dated : 31-03-2010 attracting lower rate of tax @ 5 /5.5%, in supersession of the Clarification previously issued in No CLR.CR.83 / 2016-17, dated in the case of M/s. Ranganatha Traders, Challakere(TIN: 29330578678).

7. The matter is examined.

- i. "Tamarind" consists of fruit, black seed and husk. "Tamarind husk" is the outer shell obtained after removing the fruit. "Tamarind seed husk" is brown outer shell of black seeds obtained after decortication of roasted seeds. Tamarind husk and Tamarind seed husk are widely used as fuel and in cattle feeding industry.
- ii. According to Wikipedia, "Scrap" means recyclable materials left over from product manufacturing and consumption such as parts of vehicles, building supplies and surplus materials. "Waste" is an unwanted or unusable material, which is discarded after primary use, or worthless, defective and of no use.
- iii. According to Oxford dictionary, "Scrap" means a small piece or amount of something, especially one that is left over after the greater part has been used and "Waste" means an eliminated or discarded substance as no longer useful or required after the completion of a process.
- iv. In the commercial parlance, 'Tamarind Husk' and 'Tamarind Seed Husk' are identified as such and used as fuel for heating up boilers and large vessels containing water and other liquids.
- v. "Husk and bran of Cereals and Pulses" are specified in the Sl. No. 45 of Third Schedule to attract lower rate of tax. "Coffee and Ground nut husk" and "Cocoa Husk" are liable to tax at lower rate as per Notification No. FD 116 CSL 2006 (12), dated: 31.03.2006 and Notification No. FD 36 CSL 2013, dated: 05.03.2013 respectively. Thus, Husk of any material, per se, cannot be regarded as scrap or waste material.

8. From the above, it is evident that "Tamarind Husk" / "Tamarind Seed Husk" cannot be classified as "All kinds of scrap and waste materials specified in Sl.No.3 of Notification No. FD 82 CSL 10 (III), dated : 31-03-2010. Since Tamarind Husk is not mentioned specifically in any entry, it is an unscheduled goods covered by the residuary provisions of section 4(1)(b)(iii) of KVAT Act, 2003.

9. In the light of the above discussion, the following clarification is issued.

CLARIFICATION NO.CLR.CR-41/2017-18, Dated:30-04-2018.

It is clarified that "Tamarind husk" and " Tamarind seed husk" are unscheduled goods liable to tax @ 13.5% for the period from 01-04-2010 to 31-03-2011, @14% for the period 01-04-2011 to 31-07-2012 and @14.5% from 01-08-2012 to 30-06-2017 under section 4(1)(b)(iii) of the KVAT Act, 2003.

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SRIKAR.M.S

Commissioner of Commercial Taxes
(Karnataka), Bengaluru.

DEPARTMENT OF COMMERCIAL TAXES

Office of the Commissioner of Commercial Taxes, (Karnataka), Vanijya Therige Karyalaya,
Kalidasa Road, Gandhinagar, Bengaluru-560 009.

NO. CLR.CR-143/2016-17

PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES, (KARNATAKA), BENGALURU-CLARIFICATION UNDER
SECTION 59(4) OF THE KARNATAKA VALUE ADDED TAX ACT, 2003.

Present : SRIKAR.M.S., I.A.S.,

Commissioner of Commercial Taxes. (Karnataka), Bengaluru.

Sub : KVAT Act, 2003 - Clarification under Section 59(4) Regarding the rate of tax applicable on "Maize grits /Maize Chunni/Maize Broken" -reg.

Ref : Application Dated : 27-02-2017 of M/s.Basaveshwara Industries, Tamathkal Road, Chitradurga.
(TIN-29590061040).

In the application cited above M/s.Basaveshwara Industries, Tamathkal Road, Chitradurga.(TIN-29590061040) has sought clarification regarding the rate of tax applicable on "Maize grits / Maize Chunni/Maize Broken".

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. It is the understanding of the applicant that the commodity - "Maize grits / Maize Chunni/Maize Broken" fits in to the description of goods listed in Sl. No.16 of First Schedule to KVAT Act, 2003, which reads as under -

"16. Coarse grains and their flour excluding paddy, rice and wheat and their flour"

It is further submitted by the applicant that Coarse grains generally refer to cereal grains other than wheat and rice.

4. The matter is examined.

- i. The goods listed in the First Schedule to the KVAT Act are exempted from payment of VAT. Coarse grains and their flour excluding paddy, rice and wheat and their flour are listed in Sl. No. 16 of the First Schedule and hence exempt from tax. But "Coarse grains" are not defined under the Act.
- ii. According to the glossary of statistical terms of Organization for Economic Co-operation and Development (OECD), Coarse grains generally refers to Cereal grains other than Wheat and Rice.
- iii. According to the definition and classification of commodities adopted by Food and Agriculture Organization (FAO) of United Nations, the following commodities have been classified as Cereals.
(1) Wheat. (2) Rice /Paddy. (3) Barley. (4) Maize. (5) Popcorn. (6) Rye. (7) Oats. (8) Millets. (9) Sorghum.
(10) Buckwheat. (11) Quinoa. (12) Fonio. (13) Triticale. (14) Canaryseed. (15) Mixed grain. (16) Cereals-nes.
- iv. Under section 14 of the CST Act, 1956, certain goods of special importance in interstate trade or commerce have been declared. "Cereals" is one such declared goods which includes Maize, Ragi, Jowar among others.

5. From the above it is evident that Maize is a cereal falling under the description of goods - "Coarse grains and their flours excluding paddy, rice and wheat and their flour" listed in Sl. No. 16 of First Schedule. "Maize grits / Maize Chunni/Maize Broken" are the broken form of Maize and can be brought under the ambit of Coarse grains covered under the Sl. No. 16 of First Schedule and hence qualify for exemption.

6. In the light of the above discussion, the following clarification is issued.

CLARIFICATION NO.CLR.CR-143/16-17, DATED : 08-05—2018.

It is clarified that "Maize grits / Maize Chunni/Maize Broken" are exempted from payment of tax vide Sl. No. 16 of the First Schedule to the KVAT Act, 2003.

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SRIKAR.M.S

Commissioner of Commercial Taxes
(Karnataka), Bengaluru.

DEPARTMENT OF COMMERCIAL TAXES

Office of the Commissioner of Commercial Taxes, (Karnataka), Vanijya Therigegala Karyalaya, Kalidasa Road, Gandhinagara, Bengaluru-560 009.

PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES, (KARNATAKA), BENGALURU-CLARIFICATION UNDER SECTION 59(4) OF THE KARNATAKA VALUE ADDED TAX ACT, 2003.

Present : SRIKAR.M.S., I.A.S.,

Commissioner of Commercial Taxes. (Karnataka), Bengaluru.

Sub : KVAT Act, 2003 -Clarification under Section 59(4) regarding the rate of tax applicable on "Printing and Supplying of Flex, Vinyl and Sign boards and installation" –reg.

- Ref :**
1. Clarification No CLR.CR.52 / 2016-17, dated : 11-10-2017 issued in the case of M/s. Universal Media Co., Sign and Display Systems, Mysuru (TIN: 29530027123)
 2. Judgment dated : 27-02-2018 of the Hon'ble High Court in W.P.No.15749 / 2017 and 53072-53082 / 2017 C/w, W.P.No.51431 / 2017 (T-RES)

This is a case remanded by the Hon'ble High Court of Karnataka to examine the issue as to whether the activity carried on by the applicant falls under Entry 8 or 23 of the Sixth Schedule to the KVAT Act, 2003. The Entry No. 8 and 23 refer to the following description of works contract and with rate of tax applicable mentioned against each of them.

Sl.No.	Description of Works Contract	Rate of Tax
8	Printing ; block making	5.5%
23	All other works contracts not specified in any of the above categories including composite contracts with one or more of the above categories	14.5%

2. The facts leading to the above judgment are summarized as under:

- i. The applicant had filed application on 11th August, 2016 seeking clarification on the rate of tax applicable on "Printing and Supplying of Flex, Vinyl and Sign boards and installation".
- ii. Clarification was issued on 11-10-2017 under section 59(4) of the KVAT Act, 2003 vide reference (1) above clarifying that "Printing and Supplying of Flex, Vinyl and Sign boards and installation" is a works contract, liable to tax at 14.5% from 01-08-2012 to 30-06-2017 under Entry 23 of Sixth Schedule subject to deduction available under Rule 3(2) of the KVAT Rules, 2005.
- iii. Being aggrieved by the above clarification the applicant approached the Hon'ble High Court contending that the nature of activity undertaken by him falls under Sl.No. 8 of the Sixth Schedule attracting tax at the rate of 5.5%, whereas the Commissioner of Commercial Taxes held that the said activity falls under Sl.No.23 of the Sixth Schedule liable to tax @ 14.5% which is unjustifiable and contrary to the legislative intent.
- iv. The observation made by the Hon'ble High Court in its judgment dated 27-02-2018 is extracted hereunder:

"Considering the entries applicable as aforesaid, the next question would be whether the activity carried on by the Assessee is mere printing or does it include composite contract with one or more categories specified in Sixth Schedule. The contract referred to by the Assessee is flex, vinyl, sign boards and installation. The Commissioner of Commercial Taxes ought to have examined whether the installation work carried on by the assessee is a composite contract attracting Sl.No.23 of the Sixth Schedule to the Act. The Commissioner proceeded on the ground that the contract falls under Entry 23 of the Sixth Schedule without assigning any valid reasons. In the circumstances, this Court is of the considered opinion that the Respondent No.1-Commissioner of Commercial Taxes shall examine this aspect and a decision shall be taken in accordance with Law".

3. To re-examine the issue in the backdrop of the observations of the Hon'ble High Court, an opportunity was afforded to the Applicant to present his case. The applicant made written submissions and reiterated the same on the day of hearing. It is submitted by the applicant that Printing and Supplying of Flex, Vinyl and Sign boards are custom made and not standard ones and that installation work would be done at the place decided by the customer which does not involve any transfer of goods or materials during the course of installation. It is further submitted that this part of the activity is very trivial and insignificant compared to the main activity which is printing and supply, and that except deputing one of their staff, nothing else is done for the purpose of installation. It is further contended that the nature and the predominant activity of printing and supply does not get altered or does not undergo any change as such whether with or without installation, as installation does not involve any transfer of goods / materials by them.

4. The matter is examined. It is undisputed that Printing and Supplying of Flex, Vinyl and Sign boards is a works contract falling under the description of "Printing" under Sl. No. 8 of Sixth Schedule. However, if the activity involves more than just mere "Printing and Supplying of Flex, Vinyl and Sign boards", the nature of the works contract changes. Therefore, if the works contract involves printing, supplying and installation of Flex, Vinyl and Sign boards, it assumes a different character and is a composite contract falling under Sl.No.23 of Sixth Schedule as a works contract not specified elsewhere.

5. The issue of whether "installation" is a minor or trivial part of the contract is not a material consideration for taxability. The taxability is on the nature on the works contract and not on its individual components. Therefore, if the facts of the case indicate that the assessee has executed a works contract involving printing, supplying and installation of flex, vinyl and sign boards, it undoubtedly falls under Sl.No.23 of the Sixth Schedule as a works contract not specified elsewhere i.e., residual Entry. When the facts indicates that it is merely a works contract of printing and supply of flex, vinyl and sign boards, it attracts tax at the lower rate under Sl.No.8 of the Sixth Schedule.

6. The applicant has also referred to a clarification dated: 30.05.2015 wherein printing and supply of education /training/ courseware books with binding was held to be a works contract of printing attracting a tax rate of 5.5% under Sl. No.8 of the Sixth Schedule. This clarification is not relevant to the present issue of printing and supply of flex, vinyl and sign boards and installation. The binding of books after printing is inextricably linked to the printing of books itself and hence does not constitute a separate works contract. Hence, this clarification does not apply in the present case.

7. In the light of the above discussion, the following clarification is issued.

CLARIFICATION NO.CLR.CR-52 /2016-17, DATED : 27-04-2018.

It is clarified that:

- i. "Printing and Supplying of Flex, Vinyl and Sign boards" is liable to tax @ 5.5% under Sl.No.8 of the Sixth Schedule to the KVAT Act, 2003 during the period from 01-08-2012 to 30-06-2017.
- ii. "Printing and Supplying of Flex, Vinyl and Sign boards and installation" is liable to tax at the rate of 14.5% under Sl.No.23 of the Sixth Schedule to the KVAT Act, 2003 during the period from 01-08-2012 to 30-06-2017.

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SRIKAR.M.S

Commissioner of Commercial Taxes
(Karnataka), Bengaluru.

DEPARTMENT OF COMMERCIAL TAXES

**Office of the Commissioner of Commercial Taxes, (Karnataka), Vanijya Therige Karyalaya,
Gandhinagar, Kalidasa Road, Bengaluru-560009.**

NO. CLR.CR-83/2016-17.

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES, (KARNATAKA), BENGALURU-CLARIFICATION UNDER
SECTION 59(4) OF THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

Present : SRIKAR.M.S., I.A.S.,

Commissioner of Commercial Taxes. (Karnataka), Bengaluru.

Sub : KVAT Act, 2003 - Clarification under Section 59(4) regarding the rate of tax on sale of "Tamarind husk"- reg.

- Ref :**
1. Application dated 02-02-2018 of M/s. Shri Ranganatha Traders, Pavagada Road, Challakere, Chitradurga District. (TIN:29330578678)
 2. Orders dated : 06-02-2018 of the Hon'ble High Court of Karnataka in W.P.No.3528-3529 / 2018 in the case of M/s. Bhansali Agro Industries Vs. State of Karnataka.

M/s. Shri Ranganatha Traders, Pavagada Road, Challakere, Chitradurga District (TIN: 29330578678) has requested for reconsideration of clarification issued in their own case, regarding the rate of tax applicable on the sale of "Tamarind husk" under KVAT Act, 2003 vide Clarification No. CLR.CR.83 / 2016-17, dated : 27-01-2017. In view of the observation of the Hon'ble High Court of Karnataka in its order under reference (2) above, the issue is re-examined.

2. The facts of the case are as under:

- i. The above applicant by application dated 16-09-2016 had sought clarification regarding the rate of tax on sale of "Tamarind husk" for the periods 2010-11 onwards.
- ii. Clarification bearing No.CLR.CR. 83 / 2016-17, dated : 27-01-2017 was issued clarifying that "Tamarind husk" is an unscheduled goods liable to tax @ 13.5% for the period from 01-04-2010 to 31-03-2011, @ 14% for the period from 01-04-2011 to 31-07-2012 and @ 14.5% from 01-08-2012 onwards.
- iii. M/s. Bhansali Agro Industries, Bengaluru Road, Challakere(TIN: 29850751731), in whose case re-assessment orders were passed by the Deputy Commissioner of Commercial Tax (Audit), Chitradurga, applying the tax rate on "Tamarind husk" as per the clarification issued by the Commissioner of Commercial Taxes in the case of M/s. Ranganatha Traders, Challakere vide No.CLR.CR. 83 / 2016-17, dated : 27-01-2017, approached the Hon'ble High Court in W.P. No.3528-3529 / 2018 challenging the re-assessment orders with regard to rate of tax on "Tamarind husk".
- iv. The Hon'ble High Court, in its order dated : 06.02.2018 noted that the court need not express any opinion on the applicability of Notification No. FD 82 CSL 10(III) dated : 31-03-2010 with regard to rate of tax, to the facts of the

present case and it is open to the petitioner to approach the Commissioner seeking a fresh Clarification under section 59(4) of the Act.

- v. As per the directions of the Hon'ble High Court and after hearing the Petitioner namely, M/s. Bhansali Agro Industries, Clarification has been issued with regard to rate of tax on "Tamarind husk" and "Tamarind seed husk" vide Clarification No CLR.CR.41/ 2017-18, dated : 30-04-2018.

3. In view of the observation of the Hon'ble High Court, in the above case, the applicant was granted the opportunity of hearing and he was heard on 12-03-2018. The applicant reiterated the submissions made in his letter dated : 02-02-2018.

4. The applicant is of the understanding that, "Tamarind husk" is similar to groundnut husk, coffee husk, tropica husk, coconut husk, cashew husk and husk of cereals and pulses and therefore lower tax rate @ 5.5% is applicable.

5. The matter is examined.

- i. "Tamarind" consists of fruit, black seed and husk. "Tamarind husk" is the outer shell obtained after removing the fruit. "Tamarind seed husk" is brown outer shell of black seeds obtained after decortication of roasted seeds. Tamarind husk and Tamarind seed husk are widely used as fuel and in cattle feeding industry.
- ii. According to Wikipedia, "Scrap" means recyclable materials left over from product manufacturing and consumption such as parts of vehicles, building supplies and surplus materials. "Waste" is an unwanted or unusable material, which is discarded after primary use, or worthless, defective and of no use.
- iii. According to Oxford dictionary, "Scrap" means a small piece or amount of something, especially one that is left over after the greater part has been used and "Waste" means an eliminated or discarded substance as no longer useful or required after the completion of a process.
- iv. In the commercial parlance, 'Tamarind Husk' and 'Tamarind Seed Husk' are identified as such and used as fuel for heating up boilers and large vessels containing water and other liquids.
- v. "Husk and bran of Cereals and Pulses" are specified in the Sl. No. 45 of Third Schedule to attract lower rate of tax. "Coffee and Ground nut husk" and "Cocoa Husk" are liable to tax at lower rate as per Notification No. FD 116 CSL 2006 (12), dated: 31.03.2006 and Notification No. FD 36 CSL 2013, dated: 05.03.2013 respectively. Thus, Husk of any material, per se, cannot be regarded as scrap or waste material.

6. From the above, it is evident that "Tamarind Husk" / "Tamarind Seed Husk" cannot be classified as "All kinds of scrap and waste materials specified in Sl.No.3 of Notification No. FD 82 CSL 10 (III), dated : 31-03-2010 nor the lower tax rate applicable to "Husk and bran of Cereals and Pulses" / "Coffee and Ground nut husk" / "Cocoa Husk" be extended to "Tamarind husk". Since Tamarind Husk is not mentioned specifically in any entry, it is an unscheduled goods covered by the residuary provisions of section 4(1)(b)(iii) of KVAT Act, 2003.

7. In the light of the above discussion, the following clarification is issued.

CLARIFICATION NO.CLR.CR-83 /2016-17, Dated : 03-05-2018.

It is clarified that "Tamarind husk" and "Tamarind seed husk" are unscheduled goods liable to tax @ 13.5% for the period from 01-04-2010 to 31-03-2011, @14% for the period 01-04-2011 to 31-07-2012 and @14.5% from 01-08-2012 to 30-06-2017 under section 4(1)(b)(iii) of the KVAT Act, 2003.

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SRIKAR.M.S

Commissioner of Commercial Taxes
(Karnataka), Bengaluru.

ಉಗ್ರಾಂಗ, ಅಂಗಾಂಗ

ಕರ್ನಾಟಕ

ಸಿ : ಲೆಸಿ 644 ಜಾಕೆಟಿಂಗ್ 2017, ಆಂಗ್ಲ, ಲೆಸಿ : 23-04-2018.

ಸಿಂಗ್ ಆಂಗ್ಲ ಅಂಗಾಂಗ ಉಗ್ರಾಂಗ ಪಾಂಗಾಂಗ ಅಂಗಾಂಗ 2017-18 ಡಿಫರನ್ಸ್ ಡಿವಿಜನ್ 5 ಗ್ರಾಮ್ ಜಾಕೆಟಿಂಗ್ ಆಂಗ್ಲ ಕರ್ನಾಟಕ ಪ್ರತಿಪದ್ಯವು ಪಾಂಗಾಂಗಾಂಗ ಪಾಂಗಾಂಗಾಂಗ ಪಾಂಗಾಂಗಾಂಗ ಪಾಂಗಾಂಗಾಂಗ ಪಾಂಗಾಂಗಾಂಗ (6) ಗ್ರಾಂ ಪಾಂಗಾಂಗಾಂಗ ಕರ್ನಾಟಕ ಲೆಸಿ : 15-06-2017 ಗ್ರಾಂ, ಜಿ. 1 ಡಿಫರನ್ಸ್.

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ಪ್ರತಿಪದ್ಯವು ಗ್ರಾಂಪಾಂಗಾಂಗ ಡಿಫರನ್ಸ್, ಅಂಗಾಂಗ ಕರ್ನಾಟಕ, ಜಿ. 1,

ಜಿ. 1. ಜಿ. 1. ಪಾಂಗಾಂಗ

ಪಾಂಗಾಂಗ ಕರ್ನಾಟಕ ಪಾಂಗಾಂಗಾಂಗ, ಉಗ್ರಾಂಗಾಂಗ ಲೆಸಿ. (ಕರ್ನಾಟಕ)

"ÆĀPÆĀ¥AiÆĀV, ŞAzgĀªĀvĀ M½ĒÁqĀ d@,ÁjU ,ªªÁ@AiĀ
 (PEÁÐIP gáðí °zÁj C@ªİĈ AiÆĀdE)

°Zªªj CĈ,ÆZE

,ASİ: "ÆĒE/138/EJİ/2012, "AU½ÆgĀ, ĈÆĀAP : 09-05-2018.

PEÁÐIP °zÁj PÁAiĀİ, 1964 P@A 15gªĀgU F P½PAq µqÆİİE° EªĀÆĈ¹gĀª d«ĀĀEĀ gáðí °zÁj 33 g° °Ā°AiĀÆgĀzĀUð "İ¥Āİ (°APİ ,ASİ: 63-@&¹) (°Zªªj) g, C@ªİĈİ¥r,Āª GzĀ±PÁV AiÆĀdEĀ ¢zĀð±PgĀ, PEÁÐIP gáðí °zÁj C@ªİĈİ AiÆĀdE, "AU½ÆgĀ gªgĀ ,PÁðgPİ ,°¹gĀª ¥,ĀªEİAiĀEĀİ ¥j²Ā°¹ ,zj d«ĀĀEĀ gáðí °zÁj ,ASİ: 33EĀİ C@ªİĈİ¥r,Āª Cª±ªÁVz JAZĀ ,PÁðgªĀª ĀĒEUA rz. DzĀzjAz F P½PAq µqÆİİE° «ªj¹gĀª d«ĀĀE° gáðí °zÁj ,ASİ: 33 g g, C@ªİĈİU Cª±ªÁVz JAZĀ F ĀĒE@P WÆĀİİ, "ÁVz. PEÁÐIP °zÁj PÁAiĀİ, 1964 g CrAiĀ° F P½PAq d«ĀĀE° P@, ¢ªª»,Āª CĈPÁj, ¹ŞAĈ Cxªª AiÆĀdEĀ ¢zĀð±Pg ¥gªÁV ¥wĈĈ,ĀªªgEĀİ vqAiĀªİzÁU° Cxªª Cr ¥r,ĀªİzÁU° ĀİqPÆqzAZĀ F d«ĀĀE° D,Q °ÆAĈgĀª JĀª ĀİQU½U F ĀĒE@P ,Æª, "ÁVz.

F CĈ,ÆZE ¥PluAiİAz EAv g AiÆĀdEĀ ¢zĀð±PgĀ, PEÁÐIP gáðí °zÁj C@ªİĈİ AiÆĀdE, "AU½ÆgĀ gªg CÆĀªĀw-Ā@z ,zj d«ĀĀEĀİ «Āª ĀİqĀªª M¥Azz PAİĀ, PgÁgĀ, "ÆĀUİ, °ĀEİ, Cz@Ā-Şz@Āª Uİg ĀİqĀªªAw@. ,zj d«ĀĀE° F CĈ,ÆZE ¥Plu EAv g Plqu½ª ĀİĀðt ĀĀwvg C@ªİĈİ P@,U½EĀİ ĀİqĀªªAw@. MAZĀª ĀĀª ĀİÁrzİgE ¥j°Ág °t ¢UĈ ĀİqĀªªÁU CAV° Āªª°Ágz CA±U½EĀİ UtEU vUZĀPÆ½ĀĀUĀªİĈ@.

,zj d«ĀĀE «ªgU½EĀİ ¥j²Ā@EUÁV «±µ fĀĈPÁjU½ª ("Æ,ĀĈĀE), PEÁÐIP gáðí °zÁj C@ªİĈİ AiÆĀdE, "AU½ÆgĀ, ,°ĀAiĀP DAIĀAPgĀ ("Æ,ĀĈĀE), PEÁÐIP gáðí °zÁj C@ªİĈİ AiÆĀdE, "AU½ÆgĀ, ĀĀvĀ ,ŞŞAZ¥İ v°²ĀĀgİgªg PbĀjAiĀ° EqĀVz.

µqÆİİ

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„ASi: ¬ÆÆE 138 EJ Ĩ 2012

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PEÁðIP gÁdìŸÁÇg DeÁEÄ, ÁgªÄvÄ Cªg °.jE°

ÇAzÄ. J, Ĩ

„PÁðgz CÇÆ PÁAiðz²ð (ŸgªÁV)

“Á°ĩ CÆÄzÁµv AiÆÄdEU½Ä (EJ Ĩ)

¬ÆÄPÆÄŸAiÆÄV, ŠAzgÄªÄvÄ M½ÆÁqÄ dÇ, ÁjU E¬ÁS.

¬ÆÄPÆÄŸAiÆÄV, ŠAzgÄªÄvÄ M½ÆÁqÄ dÇ, ÁjU,ªªÁÇAiÄ

(PEÁðIP gÁdì °zÁj CÇªÇ AiÆÄdE)

°Zªªj CÇ,ÆZE

„ASi: ¬ÆÆE/32/EJ Ĩ /2012, “AU½ÆgÄ, ÇÆÁAP: 09-05-2018.

PEÁðIP °zÁj PÁAiÄ, 1964 PÇA 15gªÄÄgU F P½PAq µqÆi¬iE° EªÄÆÇ¹gªª d«ÄÄÆÄU½Ä gÁdì °zÁj 76 g° zªªtUg ¬ÄAz ÇÄgÆgÄªgU (°APi „ASi: 42-Ç) (°Zªªj)
g, CÇªÇŸr, Äª GzÄ±PÁV AiÆÄdEÄ µzÄð±PgÄ, PEÁðIP gÁdì °zÁj CÇªÇ AiÆÄdE, “AU½ÆgÄ gªgÄ „PÁðgPì, °¹gªª Ÿ, ÁªEÄiÄEÄ Ÿj²Ä°¹, zj d«ÄÄÆÄU½Ä gÁdì °zÁj
„ASi: 76 EÄ CÇªÇŸr, Äª Cª±ªÁVz JAZÄ „PÁðgªªªÆEUArz. DzÄzjAz F P½PAq µqÆi¬iE° «ªj¹gªª d«ÄÄÆÄU½Ä gÁdì °zÁj „ASi: 76 g g, CÇªÇŸU Cª±ªÁVz JAZÄ F
ªÄÆÇP WÆÄŸ,¬ÁVz. PEÁðIP °zÁj PÁAiÄ, 1964 g CrAiÄ° F P½PAq d«ÄÄÆÄU½° PÇ, µªð», Äª CÇPÁj, ¹ŠAÇ Cxªª AiÆÄdEÄ µzÄð±Pg ŸgªÁV ŸwÇÇ, ÄªªgEÄ
vqAiÄªzÁU° Cxªª Cr Ÿr, ÄªzÁU°ªiÁqPÆqzAZÄ F d«ÄÄÆÄU½° D, Q °ÆAÇgªª J¬ªªQU½U FªÆÇP „Æª,¬ÁVz.

$$\begin{aligned} & ,zj\ d\ll\tilde{A}\tilde{E}\tilde{A}U\frac{1}{4}\ll^agU\frac{1}{4}\tilde{E}\tilde{A}\not\equiv j^2\tilde{A}\otimes EUAV\ll\pm\tilde{\mu}\ f^{-}\tilde{A}\tilde{C}P\tilde{A}jU\frac{1}{4}\tilde{A}\ (\tilde{E},\tilde{A}\tilde{C}\tilde{A}\tilde{E}),\ P\tilde{E}\tilde{A}\tilde{\delta}IP\ g\tilde{A}di\ ^{\circ}Z\tilde{A}j\ C\otimes^{\tilde{a}i}\tilde{C}\ Ai/\tilde{E}\tilde{A}d\tilde{E},\ \tilde{A}U\frac{1}{4}/Eg\tilde{A},\ ,^{\circ}\tilde{A}i\tilde{A}P\ D\tilde{A}i\tilde{A}P\tilde{A}g\tilde{A}\ (\tilde{E},\tilde{A}\tilde{C}\tilde{A}\tilde{E}),\ P\tilde{E}\tilde{A}\tilde{\delta}IP\ g\tilde{A}di \\ & ^{\circ}Z\tilde{A}j\ C\otimes^{\tilde{a}i}\tilde{C}\ Ai/\tilde{E}\tilde{A}d\tilde{E},\ \tilde{A}U\frac{1}{4}/Eg\tilde{A},\ ^a\tilde{A}\tilde{V}\tilde{A}\ A\tilde{S}A\tilde{Z}\not\equiv I\ v^{\circ}2\tilde{A}^{-}\tilde{A}g\tilde{q}^ag\ P\tilde{b}\tilde{A}j\tilde{A}i\tilde{A}^{\circ}\ E\tilde{q}^{-}\tilde{A}\tilde{V}\tilde{Z}. \end{aligned}$$

-: μqÆiī :-

P. A.	Ƴ°tAiiAv SávvÁgg °.gĀ ²ĀAiĀvgĀ/²Ā°Āw	d«ĀĀE «ag					DPág	°Ē.ÁĈĀEPi M/¥qĀ° «¹Ātð			DPág	ZPĀSAĈ				°Āg/Pi q Evg	Ƴ°t AiiAv MĀĀ «¹Ātð J-UĀ
		„. EA.	vg°	DPág SAĈEAv MĀĀ «¹Ātð J-UĀ	RgASĀ J-UĀ	G½P J-UĀ		LEĀ J-UĀ	RgASĀ J-UĀ	MĀĀ J-UĀ		ƳĒ°ð	Ƴ²°ĀĀ	Gvg	zQ:t		
1	2	3	4	5	6	7	8	9			10	11	12	13	14	15	16
UĀ°Ā: °ĒEĀĀ°ĀV °ĒĒS½: P„°Ā vĀĈĀEPĀ: ZEIVj f°: zĀ°tUg																	
1	*S„°ĀĀ PĒĒĀ ²°°ĀĀEvðƳ g«PĀ°ĀĀgĭ ĈEĭ ²°°ĀĀEvðƳ °ĀĀ°Ā±ĭ ĈEĭ ²°°ĀĀEvðƳ	139/2	RĀ¶ĭ	0-20	-	0-20	0-45	0-01 3/4	-	0-01 3/4	0.039	„.EA. 139/2g G½z °ĀU	g„	„.EA. 139/10	UĀ°Ā gĀDUĒAqE°½ Ur	-	0-20
2	*dĈĀĒĀĈ ĈEĭ °ĀĈ°°Āzĭ „Ā°ĭ	139/3	RĀ¶ĭ	0-01	-	0-01	0-02	0-00 1/2	-	0-00 1/2	0-01	„.EA. 139/3g G½z °ĀU	g„	„.EA. 141	„.EA.139/6	-	0-01
3	n.ƳĀf°ĭ AiiĒE °ĀĈ°°Āzĭ ƳĀfĀ°ĭ ĈEĭ °ĀĈ°°Āzĭ „Ā°ĭ	139/6	RĀ¶ĭ	0-17	-	0-17	0-38	0-00 1/2	-	0-00 1/2	0.01	„.EA. 139/6g G½z °ĀU	g„	„.EA. 139/3	„.EA. 139/7	-	0-17
4	*C±ĭ °ĀVi ĈĀ PĒĒĀ °ĀĈ°°Āzĭ „Ā°ĭ	139/7	RĀ¶ĭ	0-09	-	0-09	0-20	0-00 1/2	-	0-00 1/2	0.01	„.EA. 139/7g G½z °ĀU	g„	„.EA. 139/6	„.EA. 139/8	-	0-09

1	2	3	4	5	6	7	8	9			10	11	12	13	14	15	16
5	*n.Sĩ,gĩ “Áµ AiiÁE aĀ° aĀZĩ Sĩ,gĩ ©Eĩ aĀ° aĀZĩ ,Á“ĩ	139/8	RĀŋŋ	0-16	-	0-16	0-36	0-00 1/2	-	0-00 1/2	0.01	,.EA. 139/8g G½z “ÁÚ	g,	,.EA. 139/7	,.EA. 139/9	-	0-16
6	*n.aĀĀfĀSĀĀ ©Eĩ aĀ° aĀZĩ ,Á“ĩ	139/9	RĀŋŋ	0-16	-	0-16	0-36	0-00 3/4	-	0-00 3/4	0.02	,.EA. 139/9g G½z “ÁÚ	g,	,.EA. 139/8	,.EA. 139/10	-	0-16
7	*n.CwĀRĀgĩ g° aĀĩÁEĩ ©Eĩ aĀ° aĀZĩ ,Á“ĩ	139/10	RĀŋŋ	0-32	-	0-32	0-73	0-01 3/4	-	0-01 3/4	0.04	,.EA. 139/10g G½z “ÁÚ	g,	,.EA. 139/9	,.EA. 139/2	-	0-32
							MIĀ	0-06¼	-	0-06¼							
UĀĀ: aĀg°Af °ÆĀS½: G“Át vĀ@ÆPĀ: ZÆVj f“: zĀ^atUg																	
8	* ,Ā²Ā@aĀ PÆĀA J,ĩ vĀAU¥ µtĀR¥ ©Eĩ J,ĩ vĀAU¥ ,wĀ± ©Eĩ J,ĩ vĀAU¥	83/13	RĀŋŋ	0-26	0-02	0-24	2-18	0-00 1/2	-	0-00 1/2	0.05	,.EA. 83/13g G½z “ÁÚ	g,	,.EA. 83/12	,.EA. 83/14	vĀUĀ-2, CrP-4	0-26
9	* µtĀR¥. .n ©Eĩ vĀAU¥. J,ĩ	83/14	RĀŋŋ	1-07 1/2	0-03	1-04 1/2	4-48	0-00 1/2	-	0-00 1/2	0.05	,.EA. 83/14g G½z “ÁÚ	g,	,.EA. 83/13	,.EA. 83/15	vĀUĀ-2 CrP-4	1-07 1/2
10	*CdAiĀĩ ¹ JEĩ ©Eĩ Āmĩ ÉÁUĀAz¥	83/15	RĀŋŋ	0-13	0-01	0-12	1-04	0-00 1/4	-	0-00 1/4	0.02	,.EA. 83/15g G½z “ÁÚ	g,	,.EA. 83/14	,.EA. 83/16	vĀUĀ-2 CrP-8 vĀU-2	0-13

UÁ^aÄoÁ^t

P. A.	,wE ,ASi	,wE «ag	SÁvzÁgE / °E°iÁ°ÁPE °,gÁ	°E,ÁÇÁEPi M°¥qÁ° «¹Átð	DPÁg	ZPÁSAÇ				°ÁgU°Á	°Á«	PIq	µgÁ (MIÁ «¹Átð)
				Z.«ÁÁ.U°°		¥E°ð	¥²°Á	Gvg	zQ:t				
1	2	3	4	5	6	7				8	9	10	11
UÁ°Á: ©Ág/EgÁ (©Ág/EgÁ ¥Ág, °)			°EÁ\$%: ©Ág/EgÁ			vÁ©/EPÁ: Pq/EgÁ				f°: aPí°ÁU°/EgÁ			
12	1921/1870 1925/1874 1922/1871	□°Á±E	©QÁZÁ°°Á P/ÉÁÁ ©PÁuĩ	42.00	-	g,	,zj ,wE G½z °ÁU	U/ÉÁ«Az¥	U/ÉÁ«Az¥	-	-	SÁ° eÁU - 14.0 x 3.0 «ÁÁ.	-
13	2038/1984	□°Á±E	G°Á°Á°ÁEÁ P/ÉÁÁ r. E°ÁiíÁeĩ	36.00	-	g,	,zj ,wE G½z °ÁU	g,	g,	-	-	SÁ° eÁU - 18.0 x 2.0 «ÁÁ.	-
14	2078/2024	□°Á±E	C°v ,Á°Áµĩ UÁÁiÁPí°Áqĩ P/ÉÁÁ ,Á°Áµĩ °U°ÁEĩ UÁÁiÁPí°Áqĩ	18.00	-	g,	,zj ,wE G½z °ÁU	P. °Á°ÁAvÁ±¥	fÁiíÁ°Á°Á	-	-	SÁ° eÁU - 6.0 x 3.0 «ÁÁ.	-
15	2077/2023	□°Á±E	P. °Á°ÁAvÁ±¥ ©Eĩ PjÁiÁ¥	36.00	-	g,	,zj ,wE G½z °ÁU	g,	C°v ,Á°Áµĩ UÁÁiÁPí°Áqĩ	-	-	SÁ° eÁU - 12.0 x 3.0 «ÁÁ.	-
16	1446/1395	□°Á±E	E¹ÁEĩ vÁeĩ P/ÉÁÁ ,eÁZĩ	15.00	-	,zj ,wE G½z °ÁU	g,	g,	S¶Ágĩ	-	-	SÁ° eÁU - 10.0 x 1.5 «ÁÁ.	-
17	779/744 780/745	□°Á±E	©J,ĩ. ,ÉÁiÁZĩ d©Á°Á°Á ©Eĩ °Á. ,ÉÁiÁZĩ UÉ,ĩ ,Á°°ĩ e:ŠÁ°Á,Á P/ÉÁÁ °Á. !Ágĩ ,Á°°ĩ	36.00	-	g,	,zj ,wE G½z °ÁU	□Á©¥	g,	-	-	SÁ° eÁU - 12.0 x 3.0 «ÁÁ.	-

1	2	3	4	5	6	7				8	9	10	11
18	783/748	□ªĀ±E	Dgİ. wǻxǻð±İ ©Eİ ˉĀ. °Zð.J,İ. gǻzŲ	12.00	-	g,	,zj,wE G½z ˉĀU	UÆĀ«AzŲ	«ǻgˉ zŲ	-	-	SÁ° eÁU - 6.0 x 2.0 «ĀĀ.	-
19	784/749 1395/711	□ªĀ±E	r. °EĀªĀAvŲ ©Eİ zĀ,Ų	13.60	-	g,	,zj,wE G½z ˉĀU	PİμŲ	Dgİ. wǻxǻð±İ	-	-	SÁ° eÁU - 6.8 x 2.0 «ĀĀ.	-
20	789/753	□ªĀ±E	ªĀÆvðŲ ©Eİ ªĀwU l z wªĀAiĀİ	12.60	-	g,	,zj,wE G½z ˉĀU	ˉÆĀPĀ±Ų	gǻSĀ	-	-	SÁ° eÁU - 6.3 x 2.0 «ĀĀ.	-
21	794/758	□ªĀ±E	UAUÆĀfgĀªİ ©Eİ FgÆĀfgĀªİ	10.12	-	g,	,zj,wE G½z ˉĀU	n.gĀªĀ,Ā«Ā	ˉÆĀPĀ±	-	-	SÁ° eÁU - 4.6 x 2.2 «ĀĀ.	-
22	795/759	□ªĀ±E	n.gĀªĀ,Ā«Ā	19.20	-	g,	,zj,wE G½z ˉĀU	ŲªĀðvªĀİ	UAUÆĀfgĀªİ	-	-	SÁ° eÁU - 9.6 x 2.0 «ĀĀ.	-
23	796/A/760	□ªĀ±E	ŲªĀðvªĀİ, ªĀAdĀEÁxİ, gÁdĀ ©Eİ ˉĀ. F±gŲ	19.20	-	g,	,zj,wE G½z ˉĀU	ŲªŲt	n.gĀªĀ,Ā«Ā	-	-	SÁ° eÁU - 9.6 x 2.0 «ĀĀ.	-
24	797/761	□ªĀ±E	ŲªŲt AiiĀE ŲªŲÆĀfgĀªİ	9.60	-	g,	,zj,wE G½z ˉĀU	ª,AvPĀªİĀg	ŲªĀðvªĀİ	-	-	SÁ° eÁU - 9.6 x 1.0 «ĀĀ.	-
			MIĀ	279.32 Z.«ĀĀ									

WÆĀμǻg

PªĀ ,ASİ	Uªªz °,gĀ	°ÆĀS½	vÁ®ÆPĀ	fˉ	ˉÆ,Á®ÆPİ M½Ųqªª d«ĀªE «¹Ātð			UªªĀoĀt		MIĀ J-UĀ
					LÆ J-UĀ	RgĀŠĀ J-UĀ	MIĀ J-UĀ	Z.«ĀĀ	J-UĀ	
1	°ÆEİĀˉĀV	P,ˉĀ	ZEİVj	zĀª t Ug	0-06¼	-	0-06¼	-	-	0-06¼
2	ªĀgªAf	GˉĀt	ZEİVj	zĀª t Ug	0-02	-	0-02	-	-	0-02
3	©ĀgÆgĀ (©ĀgÆgĀ Ųªg,ˉ)	©ĀgÆgĀ	PqÆgĀ	ªPªĀU½ÆgĀ	-	-	-	279.32 Z.«ĀĀ	0-02¾	0-02¾
MIĀ					0-08¼	-	0-08¼	279.32 Z.«ĀĀ	0-02¾	0-11

„ASİ. ˉÆĀE 32 EJİ 2012

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ΡΕΑΔΙΡ ΓÁΔÍŲªg DeÁEĀ,Āg ªĀvĀ Cªg °,jE°
©AzĀ. J,İ
„PÁðgz C®Æ PÁAiðz²ð (ŲgªÁV)
ˉĀ°İ CÆĀzÁªv AiÆĀdEU½Ā (EJİ)
ˉÆĀPÆĀŲAiÆĀV, ŠAzgĀ °ÁUÆ M½EÁqª d®,Āju EˉAS.

ÆÄPÆÄ¶AiÆÄV SÄzgä a ÄvÄ MÆÄqä d@, ÄJU, a Ä@AiÄ

PEÁÐIP gádi ° zÄj C@æi AiÆÄdE

° zÄj CÆÆZE

,ASi: ÆÄE/129/EJ! /2011, AUÆgÄ, ÇÆÄAP: 09-05-2018.

PEÁÐIP ° zÄj PÄAiÄ, 1964 P@A 15g a ÄgU F P¼PAq µqÆi iE° E aÆEÇ¹gÄ d«ÄÄEÄ gádi ° zÄj 33 g° a ÄzÆgÄ ¢Az ° Ä°AiÄÆgÄzÄUð z aGU (°APi ,ASi: 63-©) g, C@æiÇr, Äa GzÄ±PÄV AiÆÄdEÄ ¢zÄð±PgÄ, PEÁÐIP gádi ° zÄj C@æi AiÆÄdE, AUÆgÄ gag ,PÄðgP, °¹gÄa ¥, ÄaEÄiÄEÄ ¥j²Ä°¹, zj d«ÄÄEÄU¼Ä gádi ° zÄj ,ASi: 33 EÄ C@æiÇr, @Ä C±aÄVz JAZÄ ,PÄðgä a ÄEUArz. DzÄzjAz F P¼PAq µqÆi iE° «aj¹gÄ d«ÄÄEÄ gádi ° zÄj ,ASi: 33 g g, C@æiÇU C±aÄVz JAZÄ F aÄE@P WÆÄ¶, ÄVz. PEÁÐIP ° zÄj PÄAiÄ, 1964 g CrAiÄ° F P¼PAq d«ÄÄE° P@, ¢að», Äa CÇPÁj, ¹SAÇ Cx aÄ AiÆÄdEÄ ¢zÄð±Pg ¥g aÄV ¥wÇÇ, Äa agEÄ vqAiÄa iZÄU° Cx aÄ Cr ¥r, Äa iZÄU° a iÄQPÆqzAZÄ F d«ÄÄE° D, Q °ÆAÇgÄ JÄ a iQU¼U F aÄE@P ,Æa, ÄVz.

F CÇÆZE ¥PluAiÄz EAvG AiÆÄdEÄ ¢zÄð±PgÄ, PEÁÐIP gádi ° zÄj C@æi AiÆÄdE, AUÆgÄ gag ÇEÄaÄw-Ä@z, zj d«ÄÄEÄ «Ä a iÄqÄa M¥Azz PAiÄ, PgÄgÄ, ÄÄU, °Äe, Cz@Ä-Sz@Ä aUig a iÄqÄaAw@. ,zj d«ÄÄE° F CÇÆZE ¥Plu EAvG PlQU¼ ¢a iÄðt aÄwvg C@æiÇ P@, U¼EÄ a iÄqÄaAw@. MAZÄ aÄ¼ a iÄrzigÆ ¥j ° Äg ° t ¢UÇ a iÄqÄaAU CAV° a iÄ° Ägz CA±U¼EÄ UtEU vUZÄPÆ¼ÄUÄa iÇ@.

,zj d«ÄÄE «agU¼EÄ ¥j²Ä@EUÄV «±µ fÄÇPÁjU¼Ä (ÆÄÇÆE), PEÁÐIP gádi ° zÄj C@æi AiÆÄdE, AUÆgÄ, °ÄAiÄP DÄiÄPÄgÄ (ÆÄÇÆE), PEÁÐIP gádi ° zÄj C@æi AiÆÄdE, AUÆgÄ, aÄvÄ ,ASAZ¥I v°²ÄÄgigag PbÄjAiÄ° EqÄVz.

-: µqÆi i:-

P. A.	E-, wEAv SÄvzÄgg °, gÄ ²ÄAiÄvgÄ/²ÄaÄw	d«ÄÄE «ag					ÄRP (EÄÆE 9 gAv)	ÆÄÇÆP MÆqÄa «¹Ätð			DPÄg	ZPÄSAÇ				,wE ÄSÄ «¹Ätð (Z.«Ä U¼°)
		,wE ,ASi	vg°	¥AZÄÄw zÄRÄAiÄv MIÄ «¹Ätð Z.«Ä	RgÄSA J-UÄ	G¼P Z.«Ä		LEÄ Z.«Ä	RgÄSA	MIÄ Z.«Ä		¥Æað	¥²aÄ	Gvg	zÇit	
1	2	3	4	5	6	7	8	9			10	11	12	13	14	15
UÄaÄ: °aÄE°½ (°aÄE°½ UÄaÄ¥AZÄÄ)		°ÆÄS½: DvUEgÄ					vÄ@ÆP: aÄzÆgÄ			f: aÄAqÄ						
1	* PAZ aÄ PÆÄÄ ÄÄ vUqÄUEq	152100201600500704/165	UÄaÄoÄt	137.96	-	137.96	123	24.12	-	24.12	21.5	n.JA g,	PÄqÄUEqg aÄE	g,	F ,wE aÄE	137.96
							MIÄ	24.12	-	24.12						

ವಿವರಣೆ

ಪಾಟಿ ಸಿ	ಉಗ್ರಾಂಗ, ಗಾ	ಒಳಗಿನ	ವಾಹನ	ಫಿ	ಪೊಲೀಸ್ ಮಹಾನ್ಯ ದಳದ ವಿವರಣೆ		
					ಲೇಖನ ಸಂಖ್ಯೆ	ರಜಿಸ್ಟ್ರೇಷನ್	ಮಾಹಿತಿ ಸಂಖ್ಯೆ
1	ಒಳಗಿನ (ಒಳಗಿನ ಉಗ್ರಾಂಗದ ವಿವರಣೆ)	DVUEG	ಒಳಗಿನ	ಒಳಗಿನ	24.12	-	24.12
				ಮಾಹಿತಿ	24.12	-	24.12

ಸಿ. ಒಳಗಿನ 129 E J | 2011

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ಪೊಲೀಸ್ ಗಾರ್ಡ್‌ವ Deಆಂಗ, ಆಗ ಒಳಗಿನ ಕಾಗ, ಜಿ

ಆಂಗ, ಜಿ

ಪೊಲೀಸ್ ಕಾಗ ಪೊಲೀಸ್ (ಒಳಗಿನ)

ಒಳಗಿನ ಕಾಗದ (E J |)

ಪೊಲೀಸ್, ಸಾಗ ಒಳಗಿನ ಮಹಾನ್ಯ ದಳ, ಜಿ

IN THE COURT OF THE X ADDL. CHIEF METROPOLITAN MAGISTRATE

Mayohall, Bengaluru,

NOTIFICATION

Dtd: 28 -04-2018

It is hereby notified to the General public that the following unclaimed two, three and four Wheeler vehicles are in the custody of HALASOOR P.S Bengaluru, Which are seized under the various NCR Cases and Crime cases.

SI NO	NCR / Crime No	PF NO	Vehicle Reg No	Vehicle Model	Chassis No	Engine No
1	NCR No 1879/17	131/17	KA03-R-5796	KIENTIC HONDA	NIL	NIL
2	NCR No 1879/17	131/17	KA03-L-9759	KIENTIC HONDA	NIL	NIL
3	NCR No 1880/17	132/17	KA03-R-4290	KIENTIC HONDA	NIL	NIL
4	NCR No 1893/17	133/17	NIL	Suzuki Samurai	NIL	NIL
5	NCR No 1894/17	134/17	AP02-A-P3115	TVS XL SUPER	MD621BD102H13733	0D1HC1367883
6	NCR No 1897/17	136/17	KA03-EZ-7568	TVS XL SUPER	MD621BD1372F91925	0D1F71103411
7	NCR No 1898/17	137/17	KA03-X-7752	Suzuki Samurai	7906F341617	7908M390559
8	NCR No 1899/17	138/17	KA05-HF-3306	HONDA AVIATOR	ME4JF211D88010547	JF21E0013841
9	NCR No 1900/17	139/17	KA05-JJ-492	TVS XL SUPER	MD621BD13E2L18154	0D1LE1945500

3370

ಪ್ರಾಥಮಿಕ ನೋಟೀಸು, ಉಗ್ರಾಚಾರ, ದಿನಾಂಕ 14, 2018

ಪುಟ 3

10	NCR No 1902/17	140/17	KA05-HU-2309	Hero Honda Stunner	ME4JC40CEC8079831	JC40E5094928
11	NCR No 1904/17	141/17	KA03-W-0728	Suzuki Samurai	7805F029743	7805M076833
12	NCR No 1920/17	146/17	KA03-HK-1569	HONDA CZ	ME4JC472DB8116363	JC47E0184081
13	NCR No 1922/17	147/17	KA03-HN-4674	TVS STAR CITY	MD625NF1081L63534	AF1L81126797
14	NCR No 1925/17	149/17	KA03-X-4371	Suzuki Samurai	7903F27404	7903M323031
15	Cr No-321/2016 Sec 420 IPC	72/16	KA04-MF-1446	Hyundai Verna	MALCN41VR8M046368	D4FA8U491853

Any person having right to claim to above vehicles shall approach the Halasoor P.S., Bengaluru with necessary document within one month from today, failing which the above said vehicles will be confiscated to Government.

Any claims received after the due date will not be entertained.

PR.387

SC.10

X Addl. Chief Metropolitan Magistrate

Bengaluru city

IN THE COURT OF THE IV ADDL. CHIEF METROPOLITAN MAGISTRATE

Nrupathunga Road, Bengaluru.

NOTIFICATION

Dtd: 28-04-2018.

It is hereby notified to the General public that the following vehicle are in the custody of Halasur Police Station, Bengaluru, Which are seized under the crime case.

SI NO	Crime No. Sec. of law	PF No	Vehicle Reg No	Vehicle Model	Chassis No	Engine No
1	138/16 u/s 406,420 r/w 34 IPC	49/16	KA-01-MK-7872	Skoda Rapid	TMBBDKNA3DG020461	CLS218824

Any person having right to claim to above vehicle shall approach the Halasur P.S., Bengaluru with necessary document within one month from today failing which the above said vehicle will be confiscated to Government.

Any claims received after the due date will not be entertained.

PR-388

SC-10

IV Addl. Chief Metropolitan Magistrate

Bengaluru city

IN THE COURT OF THE 2ND ADDITIONAL CHIEF JUDICIAL MAGISTRATE BENGALURU RURAL DISTRICT BENGALURU DRAFT NOTIFICATION Date: 26 /03/2018

It is hereby notified to the general public that the following unclaimed vehicles are in the custody of Kaggalipura Police Station, Ramanagara District Which are seized under the various cases / D Petition cases.

D petition No. 955/2017.

SI	Vehicle no	Vehicle name	Chassis no	Engine no	Cost of Value n
01	KA-01-MG-9501	Maruthi Zen	----	-----	Per K G 20/- Rs
02	KA-20-M-7677	Maruthi Suzuki	----	-----	Per K G 20/- Rs
03	KA-03-C-2775	TATA Indica	----	-----	Per K G 20/- Rs
04	KA-01-MB-2360	Maruthi Omini	----	-----	Per K G 20/- Rs
05	KA-01-C-5606	TATA Indica Car	----	-----	Per K G 20/- Rs
06	KA-05-D-410	TATA Indica car	----	-----	Per K G 20/- Rs
07	KA-01-P-6118	TATA Sumo, CAR	----	-----	Per K G 20/- Rs
08	KA-22-M-8190	Maruthi 800 Car	----	-----	Per K G 20/- Rs
09	KA-04-P-8970	Lancer Car	----	-----	Per K G 20/- Rs
10	KA-12-M-5889	Maruthi Van	----	-----	Per K G 20/- Rs
11	MH-02-Q-6598	Autorikshaw	----	-----	Per K G 20/- Rs
12	KA-05-AB-8916	Autorikshaw	----	-----	Per K G 20/- Rs
13	KA-03-7058	Autorikshaw	----	-----	Per K G 20/- Rs
14	KA-05-C-471	Autorikshaw	----	-----	Per K G 20/- Rs
15	KA-05-C-4388	Autorikshaw	----	-----	Per K G 20/- Rs
16	KA-05-AB-3143	Autorikshaw	----	-----	Per K G 20/- Rs
17	KA-03-B-3549	Autorikshaw	----	-----	Per K G 20/- Rs
18	KA-05-AC-8360	Autorikshaw	----	-----	Per K G 20/- Rs
19	KA-05-C-1414	Autorikshaw	----	-----	Per K G 20/- Rs
20	KA-05-A-1114	Autorikshaw	----	-----	Per K G 20/- Rs
21	KA-05-AB-5654	Autorikshaw	----	-----	Per K G 20/- Rs
22	KA-02-C-1364	TATA ACE	----	-----	Per K G 20/- Rs

Any persons having right to claim the above vehicles shall approach the Kaggalipura Police Station Ramanagara Dist with necessary documents within one month from today failing which the above vehicles will be confiscated to the government.

Any claims received after the due date will not be entertained.

PR-389

SC-10

2ND Addl Chief Judicial Magistrate,
Bengaluru Rural District,
Bengaluru.

**IN THE COURT OF THE 2ND ADDITIONAL CHIEF JUDICIAL MAGISTRATE
BENGALURU RURAL DISTRICT BENGALURU.
DRAFT NOTIFICATION, Date: 26 /03/2018**

It is hereby notified to the general public that the following unclaimed vehicles are in the custody of Kaggalipura Police Station, Ramanagara District Which are seized under the various cases / D Petition cases.

D petition No. 945/2017.

SI	Vehicle no	Vehicle name	Chassis no	Engine no	Cost of Value n
01	KA-53-L-2539	Suzuki Zeas	MB8NF4BCG88157317	479240915	9,800/-
02	KA-03-EX-7528	Bajaj Discover 135	MD2DSJNZRCA95776	JNGBRA16024	12,000/-
03	KA-02-EZ-3626	Bajaj Discover-135	MD2DSJNZPCC22469	JNGBPC22214	8,800/-
04	KA-41-R-8783,	Access 125	-----	F486535686	1,200/-
05	KA-51-X-8855	TVS XL	MD6218D12A1M14	-----	2,200/-
06	Unknown Register Number	Suzuki Samurai	7707P764541	7702M809664	2,800/-
07	CKP 2125	Suzuki samurai	BE11A110890	-----	2,800/-
08	KA-04-HE-375	Honda Dluo	ME4JF118KA606690	JF11E4064333	6,000/-
09	KA-03-EV-5941	Pulsar 200	DHVBMH3326	DHGBMH31430	10,000/-
10	TN-21-AC-4402	TVS STAR CITY	MD625NF1781A67033	AF1481061550	7,000/-
11	KA-05-EN-812	Yamaha RX	0001L5289288	1L5289288	6,000/-
12	KA-03-HD-6490	Honda Activa	-----	JF085605859	2,000/-
13	KA-01-ED-333	TVS Apache	MD62A62K68007	DE3K62067951	14,000/-
14	KA-03-EE-5924	Suzuki	202F15703	2029R12634	8,000/-
15	KA-02-EG-8721	TVS Victor	N3301F363638	N3301M365696	11,000/-
16	KA-26-H-7888	TVS Victor	N3206M134341	N3206133462	10,000/-
17	KA-19-H-9863	Hero Honda Passion	06D09C44102	06D08M44716	10,000/-
18	KA-02-EQ-717	Pulsar, 150	-----	DHGBLK38181	13,000/-
19	KA-05-EP-6311	Kawasaki vind 125,	-----	DPMBKF10730	13,000/-
20	KA-03-FC-882	Hero Honda Splendor,	02L20F1676	-----	1,500/-
21	KA-05-HE-9281	TVS XL	MD621BD1881B79796	-----	3,000/-
22	Unknown Register Number	Hero Honda Splendor	01G20C07798	101G18M00801	5,000/-
23	KA-05-ER-6949	Suzuki Zeus, 125	MB8NF4BCA78119079	479161886	14,000/-
24	KA-09-W-7317	Yamaha Crux	00L5KA000884	5KA000884	8,000/-
25	KA-42-J-9715	Hero Honda Passion Pro	MBLHA10AFAGG02734	HA01ECAGC00145	8,000/-
26	KA-50-K-0395	Bajaj Pulsar	MB2DHDHZZTCD94196	F4862493752	8,000/-
27	KA-41-EA-8324	Suzuki Access	MB8CF4CABE8309313	F4862493752	10,000/-
28	KA-04-EV-5670	Honda Activa	ME47Fo82E78689274	JF08E8866993	12,000/-
29	KA-02-EP-0984	TVS Victor	MD625AF141C95726	OF1L41294332	15,000/-
30	KA-05-ER-4776	TVS XL	0D1C41114614	MD621BD941C51003	2,400/-
31	Unknown Register Number	Hero Puch	-----	EB43518	1,200/-
32	KA-02-H-5299	Kinetic Honda	-----	-----	1,800/-
33	KA-05-EA-6683	Bajaj Chetak	-----	CDMBF1304664	2,000/-
34	AP-29-AP-7282	Hero Honda CBZ	MBLKC12ECBG9992	-----	18,000/-
35	CKP-3515	Bajaj Chetak	-----	04E335750	1,200/-
36	KA-05-E-1123	Yamaha 100	892860908	30E092813	1,400/-

SI	Vehicle no	Vehicle name	Chassis no	Engine no	Cost of Value n
37	KA-05-Q-8406	Bajaj Chetak	-----	08M9SF99408	1,400/-
38	KA-02-7044	Hero Honda Splendor	03J20C41913	03718M41364	7,000/-
39	KA-05-EK-7120	Bajaj Kawasaki	DFFBJE66705	-----	2,200/-
40	Unknown Register Number	Yamaha	-----	1L245378	1,800/-
41	KA-01-E-2055	TVS	-----	-----	1,000/-
42	CAC-0683	Bajaj Chethak	-----	068012151068	1,000/-
43	KA-01-Q-6380	Suzuki Samurai	7810F141689	3610M188204	1,500/-

Any persons having right to claim the above vehicles shall approach the Kaggalipura Police Station Ramanagara Dist with necessary documents within one month from today failing which the above vehicles will be confiscated to the government.

Any claims received after the due date will not be entertained.

PR-390
SC-10

2ND Addl Chief Judicial Magistrate,
Bengaluru Rural District,
Bengaluru.

**IN THE COURT OF METROPOLITAN MAGISTRATE
TRAFFIC COURT 1ST BENGALURU CITY.**

DATE:- 18-04-2018

It is hereby Notified to the public that the JEEVAN BHIMA NAGAR TRAFFIC POLICE STATION Bengaluru city have seized the following vehicle and the same vehicles are lying in the police station has unclaimed so far. Hence the owners of the vehicle may their claim one month from the date of this publication.

List of the seized vehicle are in JEEVAN BHIMA NAGAR TRAFFIC POLICE STATION Which have been seized with PF No:05/2018.

SL. No.	VEHICLE No.	VEHICLE TYPE	MAKE	MODEL	Chassis No.	Engine No.
01	KA03-ES-7837	M/C	HERO HONDA MOTORS LTD	H/ HONDA PASSION PLUS	05F09C09400	05F08M12474
02	KA51-X-4579	M/C	YAMAHA	FZ	ME121C05982017239	21C5017292
03	TN22-BS-9001	M/C	BAJAJ AUTO LTD	PULSAR 150 DTSI	MD2DHDHZZTCG42982	DHGBTG30906
04	KA03-EW-6823	M/C	HONDA	HONDA SHINE	KC09E9047836	ME4KC092G68047843
05	KA03-EV-5618	M/C	TVS SUZUKI LTD	TVS VICTOR GLX 125	MD625DF4661C49266	0F4C61179405
ಪೊಲೀಸ್ ಠಾಣೆ 06/2018 ರಲ್ಲಿ ದಾಖಲೆ ಮಾಡಿದ ವಾಹನಗಳ ಪಟ್ಟಿ						
SL. No.	VEHICLE No.	VEHICLE TYPE	MAKE	MODEL	Chassis No.	Engine No.
01	KA03-EW-7801	S/C	HONDA M. C & SCOOTER INDIA(P)	HONDA DIO	ME4JF112G68015282	JF11E6022623
02	KA03-HS-9560	M/C	INDIA YAMAHA MOTOR PVT LTD	YAMAHA FZS	ME121C0H7D2035479	21CH035287
03	KA03-EE-1894	M/C	HERO HONDA MOTORS LTD	HERO HONDA CD 100 SS	99J 12F 08086	99J 10E 15548
04	KA04-V-9727	M/C	TVS SUZUKI LTD	S/SAMURI	7904F 285112	7904M 333467
05	KA02-EM-0669	S/C	HERO HONDA	HONDA ACTIVA	ME4JF085E 48447408	JF08E0459490
06	KA04-Q-3692	M/C	TVS SUZUKI LTD	TVS FIERO ES	7511F 574209	7511M 617970

ಪ್ರೌಢಿಪ ಗಾಢಿವ, ಁಗಾ ಆಗ, ದೇಢಿ 14, 2018						
SL. No.	VEHICLE No.	VEHICLE TYPE	MAKE	MODEL	Chassis No.	Engine No.
01	KA03-EE-6871	M/C	YAMAHA		01K6KA0273	5KA077313
02	KA04-EL-5945	M/C	TVS MOTOR CO. LTD	TVS STAR DLX	MD625HF5751E24963	0F5E51137950
03	KA05-HQ-1178	M/C	YAMAHA	R15	-	1000CM3
04	KA03-EM-8731	M/C	HERO HONDA	HERO HONDA SPLENDOR PLUS	04D16C04952	04D15M 15552
05	KA04-EN-9147	S/C	HONDA ...	HONDA ACTIVA	ME4JF082A68124933	JF08E8303155
06	KA03-EE-2395	S/C	HONDA	HONDA ACTIVA	--	--

PR- 391

METROPOLITAN MAGISTRATE

SC-10

TRAFFIC COURT

Bengaluru.City.

IN THE COURT OF METROPOLITAN MAGISTRATE TRAFFIC COURT-2, BENGALURU CITY

It is hereby notified to the public that the CITY MARKET TRAFFIC POLICE, Bengaluru City have seized the following vehicles and some vehicles are lying in the police station, has unclaimed so far. Hence the owners of the vehicles may their claim 20 days from the date of this publication.

Bengaluru City,

Dated: 22-05-2018

List of the seized vehicles are lying in CITY MARKET TRAFFIC POLICE STATION which have been seized undoing Crime numbers.

SL NO	C.MIS NO.	PF NO.	NAME OF THE VEHICLE	REG. NO.
01	09/2017	10/2017	A/R	KA02B4633
02	09/2017	10/2017	A/R	KA05A3553
03	09/2017	10/2017	A/R	KA05A1406
04	09/2017	10/2017	S/C	KA03EL0014
05	09/2017	10/2017	S/C	KA05EW7274
06	09/2017	10/2017	MOPED	KA01EQ1426
07	09/2017	10/2017	S/C	KA01EP6902
08	09/2017	10/2017	MOPED	KA02HQ3038
09	09/2017	10/2017	S/C	KA02EM4130
10	09/2017	10/2017	S/C	KA05HG4135
11	10/2017	11/2017	A/R	KA02B4690
12	10/2017	11/2017	A/R	KA03B2879
13	10/2017	11/2017	MOPED	KA50E7481
14	10/2017	11/2017	M/C	TN32H5861
15	10/2017	11/2017	M/C	KA02EA2077
16	10/2017	11/2017	M/C	KA02HT9906
17	10/2017	11/2017	CAR	KA03MA6080
18	10/2017	11/2017	M/C	KA01EH4366
19	01/2018	01/2018	A/R	KA038692
20	01/2018	01/2018	A/R	KA055261
21	01/2018	01/2018	M/C	KA01EG9615
22	01/2018	01/2018	MOPED	KA41J7895

SL NO	C.MIS NO.	PF NO.	NAME OF THE VEHICLE	REG. NO.
23	01/2018	01/2018	S/C	KA04EB6683
24	01/2018	01/2018	S/C	KA41U2060
25	01/2018	01/2018	MOPED	KA41EE2564
26	01/2018	01/2018	M/C	CKO9136
27	01/2018	01/2018	M/C	KA41Q5192
28	01/2018	01/2018	M/C	KA05HB4865
29	01/2018	01/2018	M/C	KA04ES6281
30	01/2018	01/2018	S/C	KA02HT4612
31	01/2018	01/2018	S/C	KA02HQ9451
32	01/2018	01/2018	S/C	KA30K1381
33	01/2018	01/2018	M/C	KA14L3855
34	01/2018	01/2018	M/C	KA01EU1962
35	01/2018	01/2018	S/C	KA12H0930
36	01/2018	01/2018	M/C	TN24AF6465
37	01/2018	01/2018	M/C	KA05JB3205

PR.415

METROPOLITAN MAGISTRATE, TRAFFIC COURT-II

SC.10

NRUPATHUNGA ROAD BENGALURU -1

IN THE COURT OF THE LVI ADDITIONAL CHIEF METROPOLITAN MAGISTRATE COURT

NRUPATHUNGA ROAD, BENGALURU CITY. Dt: 28-05-2018

NOTIFICATION

It is hereby notified the general public that the following unclaimed two wheeler vehicle are in the custody of MALLESHWARA P.S Bengaluru city which are seized under the various NCR cases and crime cases.

Sl. No.	N.C.R No.	P.F No.	Reg. No.	Vehicle model	Eng. No.	Chassis No.
01.	107/2018.	28/2018.	KA-05 EN-2193	KAWASAKI	DDMBKA08709	DDFBKA09856
02.	108/2018.	29/2018.	KA -02 EE-2083	Bajaj PULSER	DHGMET27168	DHVBME28309
03.	112/2018.	30/2018.	DL -8 SK-5448	HERO HONDA SPLENDER	98J17M06166	98J19C06278
04.	113/2018.	31/2018.	KA-05 EE-356	HERO HONDA	00H18E14992	00H20F14633
05.	118/2018.	32/2018.	KA-01 J-8739	SUZUKI Samurai	8410M493846	8410F451446
06.	119/2018.	33/2018.	KA-32 L-1316	TVS VICTOR TVS SUSUKI/ VICTOR	N3202M056865 0F1L31	N320F0569281
07.	121/2018.	34/2018.	KA-02 HV-9878	HONDA ACTIVA	JF50ET0006050	0ME4JF501HDT0065280
08.	122/2018.	35/2018.	KA-13 J-9162	TVS FIERO	M1004M003011	M1004F002497
09.	124/2018.	36/2018.	KA-05 EV-6917	TVS VICTOR	0F1851362646	MD625AF1X52B88811
10.	129/2018.	38/2018.	KA-04 EJ-1546	TVS VICTOR	0F1H41241211	MD625AF1742H04248
11.	130/2018.	39/2018	KA-04 ED	Yamaha RX	4TL528413	02D4TL528413

Any person having right to above vehicle shall approach the Malleshwara P.S. Bengaluru city with necessary documents within one month from today, failing which the above said vehicle will be confiscated to Government.

Any claims received after the due date will not be entertained

PR.416

LVI ADDITIONAL CHIEF METROPOLITAN MAGISTRATE,

SC.10

BENGALURU CITY.

IN THE COURT OF METROPOLITAN MAGISTRATE TRAFFIC COURT – 2, NRUPATHUNGA ROAD, BENGALURU CITY.

It is hereby noticed to the public that the Byatarayanapura Traffic Police Station, Bengaluru City have seized the following vehicles as unclaimed and these vehicles are lying in Byatarayanapura Traffic Police Station, as unclaimed so far. Hence, owners of the properties (vehicles) may put their claim one month from the date of publication gazette.

SL. NO.	C-MISS, NO.	PF NO.	VEHICLE NO.	CHASSIS NO.	ENGINE NO.	TYPE VEHICLE	COLOUR
1	02/2018	02/2018	KA13-S-3065	MD25KF5572B63116	-	TVS STAR CITY	BLUE
2	-	-	KA 10-E-8796	00C13F05571	00013F12879	-	-
3	-	-	KA 03-R-4939	7603F615611	7603M660717	SUZUKI SAMURAI	BLACK
4	-	-	KA 01-EY-9493	ME4JF082L58054017	JF08E8232793	ACTIVE HONDA	SILVER
5	-	-	KA 02-EG-9411	P3301F02099	P1301M694066	TVS XL	GREEN
6	-	-	KA 44-J-8918	MD2DSJJJPWLO6728	JZMBTL86965	DISCOVER	BLACK & RED
7	-	-	KA 41-H-9310	MD621BD1772B97	0D1B71963033	TVS XL	GREEN
8	-	-	KA 05-EB-3582	99J19F00068	99H17E12038	HERO HONDA SPLENDOR	BLACK
9	-	-	KA 04-EB-5095	M1111F110199	M1111M111744	SUZUKI FEIRO	SILVER
10	-	-	KA 04-EK-1568	DHVBHLH96322	DHGBLH9541	BAJAJ PULSAR	BLACK
11	-	-	KA 51-S-3656	MBLHA10EJ8G10590	HA10EA8GG14081	HERO HONDA SPLENDOR	BLUE
12	-	-	KA 05-EA-1662	P1002F229656	P1002M228405	TVS XL	RED
13	-	-	KA 05-ET-9701	04J61C00473	04J60M08238	HERO HONDA AMBISSION	RED
14	-	-	KA 02-EH-1897	N3302F408716	N3302MH10777	TVS VICTOR	SILVER
15	-	-	KA 02-B-2321	AAFBJ19674	AAMBKG20682	BAJAJ AUTO	GREEN
16	-	-	KA 11-Q-6725	60C5TS4069290	5TS4069290	YAMAHA	BLACK
17	-	-	KA 41-H-3146	MD2DDZZZNWE36066	DUMBNE09973	BAJAJ PLATINA	BLACK
18	-	-	KA 01-EM-9430	MD2HDHZZSPC6788	DHGBSF65290	BAJAJ PULSAR	BLUE
19	-	-	KA 53-E-2901	MD621BD1752NL2099	0D1N51542601	TVS XL	GREEN
20	-	-	KA 02-EL-5876	MD621BD1441C46W5	0D1C41104007	TVS XL	GREEN
21	-	-	KA 02-EP-720	DUFBLG346659	DUMBLG34535	BAJAJ CT 100	RED
22	-	-	KA 02-EC-4357	06CBGK76474	-	BAJAJ CHETAK	GRAY
23	-	-	KA 41-R-5642	MD2DHDHZZTCH74582	DHGBTH62456	BAJAJ PULSAR	SILVER
24	-	-	KA 41-W-0988	ME4JF504BFT0953	JF50E2083953	HONDA ACTIVA	WHITE

PR – 426

SC - 10

Metropolitan Magistrate

Traffic Court – II

Nrupathunga Road, Bengaluru – 1.

ಪ್ರಾಥಮಿಕ ನಗರ ಪೊಲೀಸ್ ಠಾಣೆ

ನಗರ ಪೊಲೀಸ್ ಠಾಣೆ, ಬೆಂಗಳೂರು, ದಿನಾಂಕ 14, 2018

ಪ್ರಾಥಮಿಕ ನಗರ ಪೊಲೀಸ್ ಠಾಣೆ, ಬೆಂಗಳೂರು, ದಿನಾಂಕ 14, 2018

ಪ್ರಾಥಮಿಕ ನಗರ ಪೊಲೀಸ್ ಠಾಣೆ, ಬೆಂಗಳೂರು, ದಿನಾಂಕ 14, 2018

ಪ್ರಾಥಮಿಕ ನಗರ ಪೊಲೀಸ್ ಠಾಣೆ, ಬೆಂಗಳೂರು, ದಿನಾಂಕ 14, 2018

CĖĖ,Ėa							
f : P/£¼		vÁ®/EPÁ : P/£¼		°ĖĖ½ : P/£¼		UÁª : P/£¼	
P.,A	6(1)g CĖ,ĖZĖAiĖAv PªĖ,ASi	,ªĖ ĖASgi	vg°	«¹ĖtĖ (J-UĖA)	ªĖAq½ª±P ¥qzĖP/EAq ĖĖĖAP:		
1.	06	268/7	RĖĖĖ	0-04	30-01-2018		
2.	08	269(269/5)	RĖĖĖ	0-34	30-01-2018		
3.	10	270/2	RĖĖĖ	0-37	24-02-2018		
4.	11	270/3	RĖĖĖ	0-26	24-02-2018		
5.	12	270/4	RĖĖĖ	2-01 (0-02R)	24-02-2018		
6.	13	270/5	RĖĖĖ	2-25 (0-11R)	24-02-2018		
7.	18	321/ 2, 3, 4, 5, 6	RĖĖĖ	10-11 (0-05R)	17-02-2018		
8.	20	323/1	RĖĖĖ	6-15	17-02-2018		
9.	21	323/2	RĖĖĖ	1-38	17-02-2018		
				4-17	17-02-2018		
10.	22	323/4	RĖĖĖ	2-00	17-02-2018		
11.	26	325/3	RĖĖĖ	4-20 (0-10R)	24-02-2018		
12.	29	326/3	RĖĖĖ	3-24	24-02-2018		
13.	32	367/A (367/1) °Ė,ªªĖ ĖA.367/4	RĖĖĖ	4-00	30-01-2018		
14.	33	367/B (367/2) °Ė,ªªĖ ĖA.367/3	RĖĖĖ	2-35	30-01-2018		
15.	34	367/C (367/3) °Ė,ªªĖ ĖA.367/1	RĖĖĖ	4-00	30-01-2018		
					30-01-2018		
16.	35	367/D (367/4) °Ė,ªªĖ ĖA.367/2	RĖĖĖ	2-35	30-01-2018		
17.	36	368/1	RĖĖĖ	1-10 (0-02R)	17-02-2018		
				3-14	17-02-2018		
18.	37	368/2	RĖĖĖ	2-34 (0-01R)	17-02-2018		
19.	38	368/3	RĖĖĖ	1-39 (0-01R)	17-02-2018		

