



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE ANIL K. NARENDRAN

&

THE HONOURABLE MR. JUSTICE MURALEE KRISHNA S.

FRIDAY, THE 27TH DAY OF FEBRUARY 2026 / 8TH PHALGUNA, 1947

WA NO. 472 OF 2025

AGAINST THE JUDGMENT DATED 14.01.2025 IN W.P. (C)NO.28740 OF
2024 OF HIGH COURT OF KERALA

APPELLANT/RESPONDENT NO.1:

M/S MALABAR SOCIAL SERVICE AND SANITATION
FLAT NO.13/292/1-15-1 MASS COMPLEX,
PATHAPPIRIYARAM,
CHENNAIKUNNU,
AREKODE, EDAVANNA,
MALAPPURAM,
REPRESENTED BY SRI. SULFIKAR ALI K,
PIN - 676123

BY ADVS.
SHRI.E.C.AHAMED FAZIL
SRI.K.M.FIROZ

RESPONDENTS/WRIT PETITIONER AND RESPONDENT NO.2:

- 1 SOCIO ECONOMIC UNIT FOUNDATION
TC 826/4, V.J. LANE,
VELLAYAMBALAM,
SASTHAMANGALAM PO,
THIRUVANANTHAPURAM,
REPRESENTED BY ITS EXECUTIVE DIRECTOR SAJI SEBASTIAN,
PIN - 695010
- 2 THE REGIONAL MICRO AND SMALL ENTERPRISES FACILITATION
COUNCIL
NORTH REGIONAL COUNCIL,



W.A.No.472 of 2025

2

2026:KER:15930

DISTRICT INDUSTRIES CENTRE,
VELLAYIL, KOZHIKODE,
REPRESENTED BY ITS CHAIRPERSON, PIN - 673011

BY ADV
SMT. NISHA BOSE, SR. GP

THIS WRIT APPEAL HAVING BEEN FINALLY HEARD ON 31.01.2026,
THE COURT ON 27.02.2026 DELIVERED THE FOLLOWING:



JUDGMENT

Muralee Krishna S., J.

The 1st respondent in W.P.(C) No.28740 of 2024 filed this writ appeal under Section 5(i) of the Kerala High Court Act, 1958, challenging the judgment dated 14.01.2025 passed by the learned Single Judge in that writ petition.

2. Going by the pleadings in the writ petition, the 1st respondent herein-writ petitioner is a Society registered under the Travancore Literacy Scientific and Charitable Societies Registration Act, 1955. It is an accredited agency of the Government of Kerala in the field of water and environmental sanitation. Its activities include rural water supply, sanitation, resource mapping, etc. The appellant submitted Ext.P1 application before the 2nd respondent Regional Micro and Small Enterprises Facilitation Council ('Facilitation Council' for short), on 17.08.2023 under Section 18 of the Micro Small and Medium Enterprises Development Act, 2006 ('MSMED Act' for short), claiming that an amount of Rs.44,55,301.68/- is due from the 1st respondent in respect of works undertaken by it. Upon receipt of notice from the 2nd respondent, the 1st respondent entered appearance before the



Facilitation Council and filed Ext.P2 preliminary objection dated 16.01.2024, pointing out that there was no contract between the appellant and the 1st respondent and therefore, the application is not maintainable under the MSMED Act. It was further pointed out in the preliminary objection that the appellant had obtained registration only on 21.08.2020 and had not rendered any service to the 1st respondent. It is also contended in Ext.P2 preliminary objection that the appellant had moved the Ombudsman for Local Self Government Institutions, making the very same allegation as that in Ext.P1, and the appellant subsequently withdrew that complaint. The liability was denied in the objection filed by the 1st respondent. To Ext.P2 preliminary objection, the appellant submitted Ext.P3 reply dated 08.02.2024, wherein it was admitted that Mr. Sulfikar Ali has registered in the Ministry of MSME as Proprietor of Malabar Social Services and Sanitation ('MASSS' in short) under Udayam No.KL-09-0000309 on 21.08.2020, subsequent to the execution of the contract between the appellant and the 1st respondent. In the reply statement, it was further stated that the bills for works undertaken by him under the contract were submitted in the name of MASSS and were accepted



by the 1st respondent and the part-payments were effected.

2.1. It is further pleaded in the writ petition that the 1st respondent received notice issued by the 2nd respondent for hearing scheduled on 27.06.2024. Thereafter, the counsel of the 1st respondent had sent Ext.P4 email on 26.06.2024 stating that he could not appear in the matter on the specified date and requested two weeks' notice if a personal hearing was required. He had also forwarded Ext.P5 a detailed argument note in the matter along with the email. Subsequently, the 2nd respondent issued Ext.P6 order dated 27.06.2024, holding the 1st respondent liable to pay an amount of Rs.44,55,301/- with compound interest calculated at 3 times the bank rate notified by the Reserve Bank of India, as provided under Section 16 of the MSMED Act. The 2nd respondent held that the 1st respondent was deliberately absent after the 3rd sitting. The 2nd respondent completely ignored Ext.P4 adjournment application and Ext.P5 argument note. Though the 2nd respondent acknowledged Ext.P2 objection, the contentions therein were not dealt with in Ext.P6 order. Contending Ext.P6 order as perverse, arbitrary and illegal, the 1st respondent filed W.P.(C)No.28740 of 2024 under Article 226 of the Constitution of



India, seeking a writ of certiorari to quash Ext.P6 order dated 27.06.2024 passed by the 2nd respondent and seeking a declaration that the 2nd respondent has no jurisdiction to consider Ext.P1 claim dated 17.08.2023 submitted by the appellant, as there was no contract between the 1st respondent and the appellant.

3. The appellant filed a counter affidavit dated 24.08.2024 in the writ petition denying the pleadings and opposing the reliefs sought for. The appellant produced Exts.R1(a) to R1(f) documents along with that counter affidavit.

4. After hearing both sides and on appreciation of the materials on record, the learned Single Judge by the impugned judgment dated 14.01.2025, allowed the writ petition and quashed Ext.P6 order dated 27.06.2024 passed by the 2nd respondent. Being aggrieved, the appellant has filed the present writ appeal.

5. On 25.08.2025, when the writ appeal came up for admission, this Court admitted the same on file. The learned counsel took notice for the 1st respondent-writ petitioner and the learned Senior Government Pleader for the 2nd respondent.



6. On 06.10.2025, as per the order in I.A.No.1 of 2025, the appellant was permitted to amend the appeal by incorporating an additional ground of challenge in the appeal memorandum.

7. Heard the learned counsel for the appellant, the learned counsel for the 1st respondent-writ petitioner and the learned Senior Government Pleader.

8. The learned counsel for the appellant would argue that the learned Single Judge allowed the writ petition by finding that on receipt of a reference under Section 18(1) of the MSMED Act, the 2nd respondent did not conduct the conciliation as mandated under Section 18(2) of the MSMED Act and hence the arbitration conducted by the 2nd respondent is illegal. This finding of the learned Single Judge is incorrect for the reason that the right to refer the matter for conciliation was waived by the 1st respondent by his actions, which is evident from the pleadings. By referring to various provisions under the MSMED Act, the Mediation Act, 2023, and the Arbitration and Conciliation Act, 1996 ('Arbitration Act' for short) the learned counsel argued that if the 1st respondent had any objection against the procedure adopted by the 2nd respondent, it ought to have been raised the same at the time of



conducting the arbitration by following the procedure prescribed under the Arbitration Act. But in the instant case, no such objection is raised by the 1st respondent. It is further argued by the learned counsel for the appellant that when a person did not choose to undergo conciliation, as contemplated under the provisions of the MSMED Act, he cannot be compelled to undergo that process. Therefore, the only choice available before the 2nd respondent is to proceed with the arbitration as provided under the MSMED Act. The learned counsel further argued that the main contention raised by the 1st respondent in the preliminary objection filed before the 2nd respondent, as well as in the writ petition, is that the registration of the appellant as an MSME is subsequent to the contract entered into with the 1st respondent and hence the appellant cannot approach the 2nd respondent under the provisions of the MSMED Act. But from the judgments of the Apex Court as well as from the provisions of the MSMED Act, what is relevant is the date of the supply or service provided after the registration of MSME and not the date of the supply order or the contract. The learned counsel vehemently submitted that whether the supply was before or after the registration is a matter



to be considered by the appropriate authority based on evidence and not by a writ court by exercising extraordinary jurisdiction under Article 226 of the Constitution of India. Under Section 19 of the MSMED Act, a remedy is provided against the order of the 2nd respondent passed under Section 18, and it is without recourse to the said remedy, the 1st respondent approached this Court with the writ petition, and hence the writ petition is not maintainable. In support of his arguments, the learned counsel relied on the judgments of the Apex Court in **Shanti Conductors (P) Ltd v. Assam State Electricity Board [(2019) 19 SCC 529]**, **Jharkhand Urja Vikas Nigam Limited v. State of Rajasthan [(2021) 19 SCC 206]**, **Gujarat State Civil Supplies Corporation Limited v. Mahakali Foods Pvt. Ltd. (Unit 2) [(2023) 6 SCC 401]**, **India Glycols Limited v. Micro and Small Enterprises Facilitation Council Medchal-Malkajgiri [AIR 2024 SC 285]** and **Tamil Nadu Cements Corporation Limited v. Micro and Small Enterprises Facilitation Council [2025 SCC OnLine SC 127]**.

9. The learned counsel for the 1st respondent submitted that the contract for the supply of goods was between the 1st



respondent and the proprietor of the appellant firm in his personal capacity. The registration of the appellant as an MSMED is only on 21.08.2020, i.e., after the contract. In order to maintain the reference under Section 18 of the MSMED Act, one should register as an MSME before the contract itself. By pointing out Rule 11 of the Kerala Micro and Small Enterprises Facilitation Council Rules, 2023 ('Kerala Rules' for short), the learned counsel submitted that it is only after numbering of the reference that the conciliation comes into the picture. Since the notice referred to in Ext.P6 order was issued prior to the numbering of the reference, it cannot be heard to say that the 1st respondent waived his right to conciliation. By pointing out Rule 12(3) of the Kerala Rules, the learned counsel further submitted that the communication issued by the 2nd respondent to the 1st respondent did not comply with the said rule, and in accordance with Annexures V and VI appended to the Kerala Rules. Therefore, no reliance can be placed on those communications to say that the 1st respondent has waived the right to conciliation. In support of his arguments, the learned counsel relied on the judgments of the Apex Court in **Silpi Industries v. Kerala State Road Transport Corporation**



[2021 (4) KLT 242], Sundeep Kumar Bafna v. State of Maharashtra [(2014) 16 SCC 623], Union Territory of Ladakh v. Jammu and Kashmir National Conference [2023 (6) KLT SN 11], NBCC (India) Ltd. v. State of West Bengal [(2025) 3 SCC 440] and that of this Court in Kerala State Road Transport Corporation v. Asiatic Rubro Complex [2022 (6) KLT 699].

10. The learned Senior Government Pleader would submit that the 1st respondent had filed Ext.P2 preliminary objections before the 2nd respondent during its 2nd sitting. But nothing has been stated in those objections regarding the conciliation. If the 1st respondent had an objection that the 2nd respondent proceeded with the matter without following the provisions under the MSMED Act for conducting the conciliation, it could have raised that objection in Ext.P2 itself. In the writ petition, the 1st respondent had not raised any such objection. Therefore, it can only be treated that the 1st respondent had waived the right to Conciliation and, in fact, was not ready for Conciliation itself. The learned Single Judge allowed the writ petition only on the ground that the Conciliation was not conducted by the 2nd respondent. In fact, the



dispute between the appellant and the 1st respondent is a factual dispute, and if aggrieved by the decision of the 2nd respondent, the remedy available to the 1st respondent is under Section 19 of the MSMED Act and not a writ petition.

11. From the pleadings and materials on record and also from the arguments addressed at the Bar, the points that arise for consideration in this writ appeal are;

1. Whether a party to a reference made to the Facilitation Council under Section 18(1) of the MSMED Act can waive the Conciliation mandated under Section 18(2) of that Act?
2. If any of the parties to the reference did not cooperate for the Conciliation, whether the Facilitation Council can proceed with the arbitration of the dispute as provided under Section 18(3) of the MSMED Act?
3. Whether a writ petition under Article 226 of the Constitution of India is the proper remedy for an aggrieved party against an award passed by virtue of Section 18 of the MSMED Act r/w the provisions of the Arbitration Act, 1996, by the Facilitation Council, when a remedy is provided under Section 19 of the MSMED Act r/w Section 34 of the Arbitration Act against such an award passed by the Facilitation Council?
4. Whether the appellant in the instant appeal has made out any sufficient ground to interfere with the impugned judgment of the learned Single Judge?



12. While answering these points by appreciating the arguments addressed at the Bar on the basis of the materials placed on record, it would be appropriate to refer to the relevant provisions in the aforesaid three Acts, such as the MSMED Act, the Mediation Act and the Arbitration and Conciliation Act.

13. Section 2(d) of the MSMED Act defines 'buyer' as whoever buys any goods or receives any services from a supplier for consideration. As per Section 2(e), 'enterprise' means an industrial undertaking or a business concern or any other establishment, by whatever name called, engaged in the manufacture or production of goods, in any manner, pertaining to any industry specified in the First Schedule, to the Industries (Development and Regulation) Act, 1951 (65 of 1951), or engaged in providing or rendering of any service or services.

14. Section 2(n) of the MSMED Act defines 'supplier' as under;

"Supplier means a micro or small enterprise, which has filed a memorandum with the authority referred to in sub-section (1) of Section 8, and includes;

(i) the National Small Industries Development Corporation, being a company, registered under the Companies Act, 1956 (1 of 1956);



(ii) the Small Industries Development Corporation of a State or a Union territory, by whatever name called, being a company registered under the Companies Act, 1956 (1 of 1956);

(iii) any company, co-operative society, trust or a body, by whatever name called, registered or constituted under any law for the time being in force and engaged in selling goods produced by micro or small enterprises and rendering services which are provided by such enterprises;”

15. Chapter V of the MSMED Act deals with delayed payments of Micro and Small Enterprises. Section 17 of the MSMED Act reads thus;

“17.Recovery of amount due — For any goods supplied or services rendered by the supplier, the buyer shall be liable to pay the amount with interest thereon as provided under section 16.”

16. Though, by Section 62 of the Mediation Act 2023, Section 18 of the MSMED Act was amended in the manner specified in the Seventh Schedule to the Mediation Act, in the notification dated 09.10.2023 issued under sub-section 3 of Section 1 of the Mediation Act, Section 18 of the MSMED Act is not included. Therefore, Section 18 of the MSMED Act, as it stood prior to the amendment, still holds the field. Section 18 of the MSMED Act reads thus;

**“18. Reference to Micro and Small Enterprises**

Facilitation Council— (1) Notwithstanding anything contained in any other law for the time being in force, any party to a dispute may, with regard to any amount due under section 17, make a reference to the Micro and Small Enterprises Facilitation Council.

(2) On receipt of a reference under sub-section (1), the Council shall either itself conduct conciliation in the matter or seek the assistance of any institution or centre providing alternate dispute resolution services by making a reference to such an institution or centre, for conducting conciliation and the provisions of sections 65 to 81 of the Arbitration and Conciliation Act, 1996 (26 of 1996) shall apply to such a dispute as if the conciliation was initiated under Part III of that Act.

(3) Where the conciliation initiated under sub-section (2) is not successful and stands terminated without any settlement between the parties, the Council shall either itself take up the dispute for arbitration or refer it to any institution or centre providing alternate dispute resolution services for such arbitration and the provisions of the Arbitration and Conciliation Act, 1996 (26 of 1996) shall then apply to the dispute as if the arbitration was in pursuance of an arbitration agreement referred to in sub-section(1) of section 7 of that Act.

(4) Notwithstanding anything contained in any other law for the time being in force, the Micro and Small Enterprises Facilitation Council or the centre providing alternate dispute resolution services shall have jurisdiction to act as an



Arbitrator or Conciliator under this section in a dispute between the supplier located within its jurisdiction and a buyer located anywhere in India.

(5) Every reference made under this section shall be decided within a period of ninety days from the date of making such a reference”.

17. Section 19 of the MSMED Act, which provides the remedy against a decree, award or order passed under Section 18, reads thus;

“19.Application for setting aside decree, award or order —No application for setting aside any decree, award or other order made either by the Council itself or by any institution or centre providing alternate dispute resolution services to which a reference is made by the Council, shall be entertained by any court unless the appellant (not being a supplier) has deposited with it seventy-five per cent. of the amount in terms of the decree, award or, as the case may be, the other order in the manner directed by such court: Provided that pending disposal of the application to set aside the decree, award or order, the court shall order that such percentage of the amount deposited shall be paid to the supplier, as it considers reasonable under the circumstances of the case, subject to such conditions as it deems necessary to impose.”

18. When the conciliation is unsuccessful or stands terminated without any settlement, then as per Section 18(3) of the MSMED Act, the procedure to be adopted is under the



provisions of the Arbitration Act for conducting the arbitration.

19. While coming to the relevant provisions under the Arbitration Act, Section 4 of the Arbitration Act deals with Waiver of Right to Object, which reads thus;

“4. Waiver of right to object.—A party who knows that—
(a) any provision of this Part from which the parties may derogate, or
(b) any requirement under the arbitration agreement,
has not been complied with and yet proceeds with the arbitration without stating his objection to such non-compliance without undue delay or, if a time limit is provided for stating that objection, within that period of time, shall be deemed to have waived his right to so object.”

20. As far as the objection regarding jurisdiction is concerned, Section 16(1) and (2) of the Arbitration Act is relevant, which reads thus;

“16. Competence of arbitral tribunal to rule on its jurisdiction.—(1) The arbitral tribunal may rule on its own jurisdiction, including ruling on any objections with respect to the existence or validity of the arbitration agreement, and for that purpose,— (a) an arbitration clause which forms part of a contract shall be treated as an agreement independent of the other terms of the contract; and
(b) a decision by the arbitral tribunal that the contract is null and void shall not entail ipso jure the invalidity of the arbitration clause.



(2) A plea that the arbitral tribunal does not have jurisdiction shall be raised not later than the submission of the statement of defence; however, a party shall not be precluded from raising such a plea merely because that he has appointed, or participated in the appointment of, an arbitrator.”

21. While coming to the Rules, viz., Kerala Micro and Small Enterprises Facilitation Council Rules, 2023, relied by the 1st respondent, it is relevant to extract Rule 11(3), 11(4) and 12(3), pertaining to the procedure to be followed in discharge of functions of the Council and the form of notice of the meeting of the facilitation Council to be sent to the parties concerned, which reads thus;

“**Rule 11(3)**- The Council shall examine the reference at preliminary stage to check regarding competency of Micro and Small Enterprise unit to file the reference.

Rule 11(4)- The reference may be converted to Original Application (OA) immediately following the verification process (whether all mandatory documents as per checklist are submitted along with the respective reference) as well as admissibility check (whether the reference made by the applicant prima facie comes under delayed payments to Micro and Small Enterprises as per Micro, Small and Medium Enterprises Development Act, 2006).

Rule 12(3)- All the notices/communications for the meeting prepared in the pro forma as provided in Annexure



V and VI shall be informed to both the petitioner and the respondent by way of electronic messaging or e-mail or other electronic means including publishing in designated website.”

22. While considering the claim of benefit under the provisions of the MSMED Act by a registered MSME in respect of the agreements executed before as well as after the registration of the MSME, we have different sets of judgments. In **Shanti Conductors (P) Ltd. [(2019) 19 SCC 529]**, while answering the issue whether provisions of the MSMED Act are retroactive in nature, the Apex Court held thus:

“51. Issue NO.1

The judgment of this Court in Purbanchal Cables and Conductors Pvt. Ltd. relying on Assam Small Scale Industries and Shakti Tubes had laid down that Act, 1993 cannot be made applicable with regard to sale agreements which were entered into prior to the enforcement of the Act and Act can be invoked only for the sale agreements which were entered after the enforcement of the Act. Although attempt was made in Purbanchal Cables to get judgment in Assam Small Scale Industries and Shakti Tubes reconsidered but coordinate Bench in Purbanchal Cables has refused to permit any such reconsideration. The matter now having been referred to this three - Judge Bench we have to consider and answer as to whether the above interpretation of Act, 1993 as given is in consonance with



the statutory scheme.

52. We have noticed above that the incidence of applicability of the liability under the Act is supply of goods or rendering of service. In event the supply of goods and rendering of services is subsequent to Act, can liability to pay interest on delayed payment be denied on the ground that agreement in pursuance of which supplies were made were entered prior to enforcement of the Act? Entering into an agreement being not expressly or impliedly referred to in the statutory scheme as an incident for fastening of the liability, making the date of agreement as date for imposition of liability does not conform to the statutory scheme. This can be illustrated by taking an example. There are two small scale industries who received orders for supply of materials. 'A' received such orders prior to the enforcement of the Act and 'B' received the order after the enforcement of the Act. Both supplied the goods subsequent to enforcement of the Act and became entitled to receive payment after the supply, on or before the day agreed upon between the supplier and buyer or before the appointed day. Payments were not made both to A and B as required by Section 3. Can the buyer who has received supplies from supplier A escape from his statutory liability to make payment of interest under Section 3 read with Section 4? The answer has to be No. Two suppliers who supply goods after the enforcement of the Act, become entitled to receive payment after the enforcement of the Act one supplier cannot be denied the benefit of the statutory protection on the pretext that agreement in his case was entered prior to



enforcement of the Act. When the date of agreement is not referred as material or incidence for fastening the liability, by no judicial interpretation the said date can be treated as a date for fastening of the liability. The Act, 1993 being beneficial legislation enacted to protect small scale industries and statutorily ensure by mandatory provision for payment of interest on the outstanding money, accepting the interpretation as put by learned counsel for the Board that the day of agreement has to be subsequent to the enforcement of the Act, the entire beneficial protection of the Act shall be defeated. The existence of statutory liability depends on the statutory factors as enumerated in Section 3 and Section 4 of the Act, 1993. Factor for liability to make payment under Section 3 being the supplier supplies any goods or renders services to the buyer, the liability of buyer cannot be denied on the ground that agreement entered between the parties for supply was prior to Act, 1993. To hold that liability of buyer for payment shall arise only when agreement for supply was entered subsequent to enforcement of the Act, it shall be adding words to Section 3 which is not permissible under principles of statutory construction. We, thus, are of the view that judgments in Purbanchal Cables and Conductors (supra), Assam Small Scale Industries and Shakti Tubes which held that Act, 1993 shall be applicable only when the agreement to sale / contract was entered prior / subsequent to the enforcement of the Act, does not lay down the correct law. We accept the submission of learned counsel for the appellants that even if agreement of sale is entered prior to enforcement of the



Act, liability to make payment under Section 3 and liability to make payment of interest under Section 4 shall arise if supplies are made subsequent to the enforcement of the Act.”

[Underline supplied]

23. In **Silpi Industries [2021 (4) KLT 242]**, the Apex Court, while considering the issues whether the provisions of the Limitation Act, 1963, are applicable to arbitration proceedings initiated under Section 18(3) of the MSMED Act and whether the counterclaim is maintainable in such arbitration proceedings held thus:

“26. Though the appellant claims the benefit of provisions under MSMED Act, on the ground that the appellant was also supplying as on the date of making the claim, as provided under Section 8 of the MSMED Act, but same is not based on any acceptable material. The appellant, in support of its case placed reliance on a judgment of the Delhi High Court in the case of *GE T&D India Ltd. v. Reliable Engineering Projects and Marketing* [2017 SCC OnLine Del 6978], but the said case is clearly distinguishable on facts as much as in the said case, the supplies continued even after registration of entity under Section 8 of the Act. In the present case, undisputed position is that the supplies were concluded prior to registration of supplier. The said judgment of Delhi High Court relied on by the appellant also would not render any assistance in support of the case of the appellant. In our view, to seek the benefit of provisions



under MSMED Act, the seller should have registered under the provisions of the Act, as on the date of entering into the contract. In any event, for the supplies pursuant to the contract made before the registration of the unit under provisions of the MSMED Act, no benefit can be sought by such entity, as contemplated under MSMED Act. While interpreting the provisions of Interest on Delayed Payments to Small Scale and Ancillary Industrial Undertakings Act, 1993, this Court, in the judgment in the case of *Shanti Conductors Pvt. Ltd. and Another etc. v. Assam State Electricity Board and Others etc.*, [(2019) 19 SCC 529] has held that date of supply of goods / services can be taken as the relevant date, as opposed to date on which contract for supply was entered, for applicability of the aforesaid Act. Even applying the said ratio also, the appellant is not entitled to seek the benefit of the Act. There is no acceptable material to show that, supply of goods has taken place or any services were rendered, subsequent to registration of appellant as the unit under MSMED Act, 2006. By taking recourse to filing memorandum under sub-section (1) of Section 8 of the Act, subsequent to entering into contract and supply of goods and services, one cannot assume the legal status of being classified under MSMED Act, 2006, as an enterprise, to claim the benefit retrospectively from the date on which appellant entered into contract with the respondent. The appellant cannot become micro or small enterprise or supplier, to claim the benefits within the meaning of MSMED Act, 2006, by submitting a memorandum to obtain registration subsequent to entering



into the contract and supply of goods and services. If any registration is obtained, same will be prospective and applies for supply of goods and services subsequent to registration but cannot operate retrospectively. Any other interpretation of the provision would lead to absurdity and confer unwarranted benefit in favour of a party not intended by legislation.”

[Underline supplied]

24. In **Mahakali Foods Private Ltd. [(2023) 6 SCC 401]**, after considering the issue of the effect of registration as an MSME and the overriding effect of the MSMED Act over the Arbitration Act, the Apex court concluded thus:

“34. The upshot of the above is that:
(i) Chapter - V of the MSMED Act, 2006 would override the provisions of the Arbitration Act, 1996.
(ii) No party to a dispute with regard to any amount due under Section 17 of the MSMED Act, 2006 would be precluded from making a reference to the Micro and Small Enterprises Facilitation Council, though an independent arbitration agreement exists between the parties.
(iii) The Facilitation Council, which had initiated the Conciliation proceedings under Section 18(2) of the MSMED Act, 2006 would be entitled to act as an arbitrator despite the bar contained in Section 80 of the Arbitration Act.
(iv) The proceedings before the Facilitation Council/institute/centre acting as an arbitrator/arbitration tribunal under Section 18(3) of MSMED Act, 2006 would be governed by the Arbitration Act, 1996.



(v)The Facilitation Council/institute/centre acting as an arbitral tribunal by virtue of Section 18(3) of the MSMED Act, 2006 would be competent to rule on its own jurisdiction as also the other issues in view of Section 16 of the Arbitration Act, 1996.

(vi) A party who was not the 'supplier' as per the definition contained in Section 2(n) of the MSMED Act, 2006 on the date of entering into contract cannot seek any benefit as the 'supplier' under the MSMED Act, 2006. If any registration is obtained subsequently the same would have an effect prospectively and would apply to the supply of goods and rendering services subsequent to the registration."

[Underline supplied]

25. As noted above, in **Shanti Conductors (P) Ltd. [(2019) 19 SCC 529]**, it was held that the Act, 1993 being beneficial legislation enacted to protect small scale industries and statutorily ensure by mandatory provision for payment of interest on the outstanding money, accepting the interpretation as put by learned counsel for the Board that the day of agreement has to be subsequent to the enforcement of the Act, the entire beneficial protection of the Act shall be defeated. In the said judgment, the Apex Court further held that the factor for liability to make payment under Section 3, being that the supplier supplies any goods or renders services to the buyer, the liability of the buyer



cannot be denied on the ground that the agreement entered into between the parties for supply was prior to Act, 1993. Therefore, the principles laid down in **Shanti Conductors (P) Ltd. [(2019) 19 SCC 529]** are that the date of supply or service provided is the material one and not the date of the agreement. However, in **Silpi Industries [2021 (4) KLT 242]**, it was held that the registration will be prospective and applies to the supply of goods and services subsequent to registration, but cannot operate retrospectively. The same view was again taken by the Apex Court in **Mahakali Foods Private Ltd. [(2023) 6 SCC 401]**. A reading of these judgments would show that there is conflict to some extent regarding the entitlement to the benefit of the MSMED Act claimed by a registered MSME, on the basis of the date of the agreement. When **Shanti Conductors (P) Ltd. [(2019) 19 SCC 529]** says that the date of supply or date of service provided is the date to be reckoned, the **Silpi Industries [2021 (4) KLT 242]**, and **Mahakali Foods Private Ltd. [(2023) 6 SCC 401]** say that the date of registration has only a prospective operation.

26. As far as the question as to when two conflicting views are expressed by co-ordinate Benches, which has to be adopted



or accepted, is concerned, in **Sundeep Kumar Bafna [(2014) 16 SCC 623]**, the Apex Court held thus:

“15. It cannot be overemphasised that the discipline demanded by a precedent or the disqualification or diminution of a decision on the application of the per incuriam rule is of great importance, since without it, certainty of law, consistency of rulings and comity of Courts would become a costly casualty. A decision or judgment can be per incuriam any provision in a Statute, rule or regulation, which was not brought to the notice of the Court. A decision or judgment can also be per incuriam if it is not possible to reconcile its ratio with that of a previously pronounced judgment of a Coequal or Larger Bench; or if the decision of a High Court is not in consonance with the views of this Court. It must immediately be clarified that the per incuriam rule is strictly and correctly applicable to the ratio decidendi and not to obiter dicta. It is often encountered in High Courts that two or more mutually irreconcilable decisions of the Supreme Court are cited at the Bar. We think that the inviolable recourse is to apply the earliest view as the succeeding ones would fall in the category of per incuriam.”

[Underline supplied]

27. As extracted above, in **Sundeep Kumar Bafna [(2014) 16 SCC 623]**, the Apex Court, while answering the issue of divergent findings of the coordinate benches of the Apex Court on the same issue, placed before the High court noted that if High



Courts are encountered with two or more mutually irreconcilable decisions of the Supreme Court cited at the Bar, the inviolable recourse is to apply the earliest view, as the succeeding one would fall in the category of per incuriam. When viewed in the light of the aforesaid principles laid down by the Apex Court, it is the judgment in **Shanti Conductors (P) Ltd. [(2019) 19 SCC 529]** has to be followed as of now, since it is a judgment of a co-ordinate Bench of the Apex Court before that of **Mahakali Foods Private Ltd. [(2023) 6 SCC 401]**, though judgment in **Silpi Industries [2021 (4) KLT 242]**, is a judgment of a Division Bench.

28. It is also relevant to note that with regard to the entertainability of a reference by the Facilitation Council, in **NBCC (India) Ltd [(2025) 3 SCC 440]**, doubting the judgments in **Silpi Industries [2021 (4) KLT 242]** etc., to be the binding precedents of the issue that has arisen for consideration in that civil appeal, the Apex Court held that in view of the discretion specifically vested with the MSME for filing a memorandum under Section 8 of the MSMED Act, even if the enterprise is not registered under Section 8 of the MSMED Act, the Facilitation Council can entertain a reference under Section 18 of the said Act.



The relevant portions of the said judgment read thus:

"38. We have noted three clear features in the statutory regime. To start with, Section 18 does not use the expression supplier, instead employs the phrase, "any party to a dispute, may". We have also noted that the definition of the expression 'supplier' is not confined to a micro or a small enterprise which has filed a memorandum under Section 8(1) but also includes companies or other entities engaged in selling goods or rendering services by an enterprise. Thirdly, Section 8 grants a discretion to a micro or a small enterprise in filing a memorandum with the authority.

39. Further, it is noteworthy that a "micro" (Section 2(h)), "small" (Section 2(m)) or "medium enterprises" (Section 2(g)), formation and existence is simply on the basis of their investment as provided in Section 7 relating to classification of an Enterprise. They subsist without any formal "recognition", "consent" or "registration". The Act uses the expression filing of a "memorandum". That is all. That too, at the discretion of the micro and small enterprises. The cumulative account of these four features is compelling and leads us to the conclusion that an application by a micro or a small enterprise to the Facilitation Council under Section 18 cannot be rejected on the ground that the said enterprise has not registered itself in Section 8.

40. Having considered the definition of the expression 'supplier', and also having considered the classification of enterprises into micro, small and medium with respect to each of which there is a separate legal regime to be



suggested by the Advisory Committee and notified by the Central and State Governments, and in view of the discretion specifically vested with the micro and small enterprises for filing a memorandum under Section 8 of the Act, the submission that the Facilitation Council cannot entertain a reference under Section 18 if the enterprise is not registered under Section 8 must be rejected.

XXXX

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XXX

Conclusion and reference to larger Bench

56. On the interpretation of the provisions of the Act we have arrived at a clear opinion and have expressed the same. Though it is possible for us to follow the precedents referred to in paras 53 and 54 to arrive at the conclusion that the judgments in the case of *Silpi Industries (supra)* and *Mahakali Foods (supra)* coupled with the subsequent orders in *Vaishno Enterprises (supra)* and *M/s Nitesh Estates (supra)* cannot be considered to be binding precedents on the issue that has arisen for our consideration, taking into account the compelling need to ensure clarity and certainty about the applicable precedents on the subject, we deem it appropriate to refer this appeal to a three Judge Bench.

57. The Registry is directed to place the appeal paper books along with our detailed judgment before the Hon'ble Chief Justice of India for the of an appropriate Bench."

[Underline supplied]

29. In **Jharkhand Urja Vikas Nigam Limited [(2021) 19 SCC 206]**, while considering the question of conducting



conciliation by the Facilitation Council, the Apex Court held thus:

“9. From a reading of Section 18(2) and 18(3) of the MSMED Act, it is clear that the Council is obliged to conduct conciliation for which the provisions of Sections 65 to 81 of the Arbitration and Conciliation Act, 1996 would apply, as if the conciliation was initiated under Part III of the said Act. Under Section 18(3), when conciliation fails and stands terminated, the dispute between the parties can be resolved by arbitration. The Council is empowered either to take up arbitration on its own or to refer the arbitration proceedings to any institution as specified in the said Section. It is open to the Council to arbitrate and pass an award, after following the procedure under the relevant provisions of the Arbitration and Conciliation Act, 1996, particularly Sections 20, 23, 24, 25.

10. There is a fundamental difference between conciliation and arbitration. In conciliation the conciliator assists the parties to arrive at an amicable settlement, in an impartial and independent manner. In arbitration, the Arbitral Tribunal/ arbitrator adjudicates the disputes between the parties. The claim has to be proved before the arbitrator, if necessary, by adducing evidence, even though the rules of the Civil Procedure Code or the Indian Evidence Act may not apply. Unless otherwise agreed, oral hearings are to be held.

11. If the appellant had not submitted its reply at the conciliation stage, and failed to appear, the Facilitation Council could, at best, have recorded the failure of conciliation and proceeded to initiate arbitration



proceedings in accordance with the relevant provisions of the Arbitration and Conciliation Act, 1996, to adjudicate the dispute and make an award. Proceedings for conciliation and arbitration cannot be clubbed.

12. In this case only on the ground that the appellant had not appeared in the proceedings for conciliation, on the very first date of appearance, that is, 06.08.2012, an order was passed directing the appellant and/or its predecessor/Jharkhand State Electricity Board to pay Rs. 78,74,041/- towards the principal claim and Rs. 91,59,705/- odd towards interest. As it is clear from the records of the impugned proceedings that the Facilitation Council did not initiate arbitration proceedings in accordance with the relevant provisions of the Arbitration and Conciliation Act, 1996."

[Underline supplied]

30. In **Asiatic Rubro Complex [2022 (6) KLT 699]**, a Division Bench of this Court, while considering the issue of non-registration of a supplier under the Act either on the dates of entering into the contract or on the date of supply of goods/services and filing a memorandum under Section 8 of the MSMED Act after referring to the Judgment in **Silpi Industries [2021 (4) KLT 242]** held thus:

"9. True, there is an option available to the micro, small and medium enterprises; except that specified under clause (c), from filing a memorandum under Section 8 of the MSMED



Act; which exercise of option is mandatory for the enterprise to avail the speedy remedy provided under the enactment. There is no question of the purpose of the Statute being rendered nugatory or the scheme otiose; since it is for the enterprises to file a memorandum, a requirement under the Statute, which the respondent had not exercised. In the given facts, the first respondent took registration under the MSMED Act only on 05.09.2007, which fact is not in dispute before us. Therefore, it goes without saying that the first respondent had no registration under the Act, either as on the dates of entering into the contract or on the date of supply of goods/services, referred to in paragraph no.2 of this judgment.”

31. In the instant case, the Facilitation Council has already entertained the reference made under Section 18(1) of the MSMED Act by the appellant. From the materials placed on record, it can be gathered that, though the 1st respondent initially entered appearance before the Facilitation Council through a lawyer and filed its version and notes of argument, on the subsequent dates of hearing, the 1st respondent did not appear before the Facilitation Council. In such circumstances, the Facilitation Council proceeded under subsection (3) of Section 18 of the MSMED Act. When the appellant says that by non objecting the arbitration proceedings initiated by the Facilitation Council on the ground of



non-conducting of conciliation, the 1st respondent has waived the aforesaid right, the 1st respondent says that the conducting of Conciliation is mandatory and it cannot be waived by a party to a reference, and moreover no such finding was entered by the Facilitation Council in the impugned award.

32. While answering this point, it is pertinent to note that there is no provision in the MSMED Act, or in the Kerala Rules, 2023, which entitles a party to the reference to waive the aforesaid statutory mandate of conducting conciliation, the duty of which is vested on the Facilitation Council. The purpose behind the incorporation of such a provision in Section 18(2) of the MSMED Act is to facilitate the Council to arrive at an amicable settlement of disputes between the parties without the burden of recording evidence and the collection of materials to arrive at a just decision. In such circumstances, we are of the considered opinion that a party to a reference made to the Facilitation Council under Section 18(1) of the MSMED Act cannot waive the aforesaid statutory mandate under Section 18(2) of the MSMED Act, which, if permitted, can make the provision in the Act for conciliation itself otiose.



33. At the same time, the next question that would pop up is as to what is the procedure to be adopted by the Facilitation Council if the parties to the reference did not cooperate or turn up for conciliation. Sub-section (3) of Section 18 of the MSMED Act says that if the conciliation initiated under sub-section (2) is not successful or stands terminated without any settlement between the parties, the Council shall either itself take up the dispute for arbitration or refer it to any institution or centre providing alternative dispute resolution services for such arbitration. When any of the parties to the reference, despite service of notice, did not appear or cooperate for conciliation, then the only recourse available to the Facilitation Centre is to treat the conciliation initiated under sub-section (2) as unsuccessful, due to the said non appearance or non cooperation of the parties to the reference, as provided Section 18(3) of the MSMED Act. If such a recourse is not permitted to be taken by the Facilitation Council, the further procedure to be adopted under the MSMED Act will remain at a standstill. In such circumstances, we hold that if all or any of the parties to the reference did not cooperate or did not appear for the conciliation proceedings despite service of notice, the



Facilitation Council can proceed further as provided under Sub-section (3) of Section 18, treating the conciliation initiated as unsuccessful.

34. While going through the facts of **Jharkhand Urja Vikas Nigam Limited [(2021) 19 SCC 206]**, it can be seen that in that case, the Facilitation Council has passed the award on the date scheduled for the 1st appearance of the parties itself. But, in the instant case, the impugned award was passed after providing sufficient opportunity to the 1st respondent to appear before the facilitation council. Therefore, the judgment in **Jharkhand Urja Vikas Nigam Limited [(2021) 19 SCC 206]** is not applicable to the facts of the case in our hand.

35. In the instant case, with the risk of repetition, we may say that the 1st respondent, despite receipt of notice from the Facilitation Council, did not appear for conciliation. Only a written objection and written notes of arguments were sent to the Facilitation Council by the 1st respondent. This aspect is noted by the 2nd respondent, Facilitation Council in Ext.P6 order dated 27.06.2024. It was under those circumstances the 2nd respondent Facilitation Council, proceeded with arbitration as provided under



Section 18(3) of the MSMED Act. When the 2nd respondent decided to proceed with the arbitration, then the procedure to be adopted is under the provisions of the Arbitration Act, 1996.

36. If the 1st respondent had any objection with regard to the conducting of the arbitration on the ground that the Facilitation Council proceeded with the arbitration without conducting the Conciliation, it ought to have raised that objection before the arbitral Tribunal; in the instant case, before the Facilitation Council. But, the objection raised by the 1st respondent against the arbitration is not on the ground of non-conducting of conciliation. Except sending the objection regarding the jurisdiction of the arbitral Tribunal/Facilitation Council in conducting the arbitration, the 1st respondent did not appear or participate in the proceedings before the Facilitation Council. According to the 1st respondent, if the Facilitation Council/Arbitral Tribunal wanted to hear the 1st respondent on the point of objection regarding jurisdiction raised by him, it ought to have specifically posted the arbitration proceedings for the appearance of the 1st respondent. Then the question that would arise is whether these contentions can be raised by the 1st respondent in



a writ petition filed under Article 226 of the Constitution of India or before a competent forum as provided under Section 19 of the MSMED Act, r/w Section 34 of the Arbitration and Conciliation Act, 1996.

37. As far as the maintainability of the writ petition under Article 226 of the Constitution of India, we have different judgments. In **India Glycols Ltd. [AIR 2024 (SC) 285]**, on the issue of depositing of 75% amount in terms of the award for filing an application under Section 19 of the MSMED Act and the maintainability of the writ petition under Article 226 or the Original Petition under Article 227 of the Constitution of India, the Apex Court , held thus:

“10. In terms of Section 19, an application for setting aside an award of the Facilitation Council cannot be entertained by any court unless the appellant has deposited seventy - five per cent of the amount in terms of the award. In view of the provisions of Section 18(4), where the Facilitation Council proceeds to arbitrate upon a dispute, the provisions of the Act of 1996 are to apply to the dispute as if it is in pursuance of an arbitration agreement under sub-section (1) of Section 7 of that Act. Hence, the remedy which is provided under Section 34 of the Act of 1996 would govern an award of the Facilitation Council. However, there is a super added condition which is imposed by Section 19 of



MSMED Act 2006 to the effect that an application for setting aside an award can be entertained only upon the appellant depositing with the Council seventy - five per cent of the amount in terms of the award. Section 19 has been introduced as a measure of security for enterprises for whom a special provision is made in the MSMED Act by Parliament. In view of the provisions of Section 18(4), the appellant had a remedy under Section 34 of the Act of 1996 to challenge the award which it failed to pursue.

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12. The appellant failed to avail of the remedy under Section 34. If it were to do so, it would have been required to deposit seventy - five per cent of the decretal amount. This obligation under the statute was sought to be obviated by taking recourse to the jurisdiction under Art.226/227 of the Constitution. This was clearly impermissible."

[Underline supplied]

38. In **Tamil Nadu Cements Corporation Ltd [(2025) SCC Online SC 127]**, the Apex Court referred the questions raised in that appeal to a larger Bench of five Judges, noting the conflicting decisions on the point, while considering the issue whether a writ petition under Article 226 of the Constitution of India would be maintainable against an order passed by the Micro and Small Enterprises Facilitation Council in exercise of the power under Section 18 of the MSMED Act. Paragraph 19 of that judgment reads thus:



“19. In the light of the aforesaid decisions, we deem it appropriate to refer the following questions raised in the present appeal to a larger Bench of five Judges, namely: (i) Whether the ratio in ***M/s India Glycols Limited*** (supra) that a writ petition could never be entertained against any order/award of the MSEFC, completely bars or prohibits maintainability of the writ petition before the High Court? (ii) If the bar/prohibition is not absolute, when and under what circumstances will the principle/restriction of adequate alternative remedy not apply? (iii) Whether the members of MSEFC who undertake conciliation proceedings, upon failure, can themselves act as arbitrators of the arbitral tribunal in terms of Section 18 of the MSMED Act read with Section 80 of the A&C Act? The first and second question will subsume the question of when and in what situation a writ petition can be entertained against an order/award passed by MSEFC acting as an arbitral tribunal or conciliator”.

39. In **Jammu & Kashmir National Conference [2023 (6) KLT SN 11]**, with respect to the divergent views of the Coordinate Benches, and the reference made to the larger Bench doubting the correctness of the judgment of a coordinate Bench, the Apex Court held thus:

“35. We are seeing before us judgments and orders by High Courts not deciding cases on the ground that the leading judgment of this Court on this subject is either referred to a larger Bench or a review petition relating thereto is pending.



We have also come across examples of High Courts refusing deference to judgments of this Court on the score that a later Coordinate Bench has doubted its correctness. In this regard, we lay down the position in law. We make it absolutely clear that the High Courts will proceed to decide matters on the basis of the law as it stands. It is not open, unless specifically directed by this Court, to await an outcome of a reference or a review petition, as the case may be. It is also not open to a High Court to refuse to follow a judgment by stating that it has been doubted by a later Coordinate Bench. In any case, when faced with conflicting judgments by Benches of equal strength of this Court, it is the earlier one which is to be followed by the High Courts, as held by a 5 - Judge Bench in ***National Insurance Company Limited v Pranay Sethi, 2017 (16) SCC 680*** (See Paragraphs 27 and 28 in the report on this point). The High Courts, of course, will do so with careful regard to the facts and circumstances of the case before it."

[Underline supplied]

40. As noted above, in **India Glycols Ltd. [AIR 2024 SC 285]**, while the Apex Court held that when a remedy is provided under Section 19 of the MSMED Act r/w Section 34 of the Arbitration Act, a party to the litigation cannot obviate the requirement to deposit 75% of the decretal amount by recourse to the jurisdiction under Article 226/227 of the Constitution of India, in **Tamil Nadu Cements Corporation Ltd [(2025) SCC**



Online SC 127], the Apex Court doubted the ratio in **India Glycols Ltd. [AIR 2024 SC 285]** and referred the matter to a larger Bench. As held in **Jammu & Kashmir National Conference [2023 (6) KLT SN 11]**, it is trite that it is not open to a High Court to refuse to follow a judgment in **India Glycols Ltd. [AIR 2024 SC 285]** for the reason that the ratio therein has been doubted by a later coordinate Bench and referred it to the larger Bench; ofcourse the High Courts will do so with careful regard to the facts and circumstances of the case before it.

41. It is trite that when an equivalent and efficacious remedy is provided by providing a special forum for dispute resolution, in a special statute, the jurisdiction under Article 226 of the Constitution of India or Article 227 of the Constitution of India cannot be invoked by a party to the litigation to circumvent the special remedy provided in the special statute. As noted above, Section 19 of the MSMED Act provides a complete remedy against an award passed by the Facilitation Council under Section 18 of the said Act. Since the award is passed under the provisions of the Arbitration Act, 1996, the 1st respondent herein has a remedy under Section 19 of the MSMED Act r/w Section 34 of the



Arbitration Act, 1996, against Ext.P6 award of the Facilitation Council before the forum. We arrive at the said conclusion not only based on the judgment of the Apex Court in **India Glycols Ltd. [AIR 2024 SC 285]**, in view of **Jammu & Kashmir National Conference [2023 (6) KLT SN 11]**, but also on the analysis of the facts of the instant case.

42. Referring to Rules 11 (3) and 11(4) of the Kerala Rules, 2023, the 1st respondent contend that since those sub rules say that the Council shall examine the reference at the preliminary stage to check regarding the competency and thereafter to convert the original application following verification process, at the time of sending notice to the 1st respondent, the entertainability of the reference was not decided by the Facilitation Council. But, we are not impressed by the afore-mentioned contention of the 1st respondent. When the Facilitation Council decided to send notice to the 1st respondent, that itself is sufficient to infer that the Facilitation Council arrived at a conclusion that the reference is entertainable by it. An error or change in the form of notice sent by the Facilitation Council, which, according to the 1st respondent, is not in the proforma provided under Annexures



V and VI of the Kerala Rules 2023, is insufficient to hold that the Facilitation Council had not issued notice to the 1st respondent to avail the opportunity of conciliation.

43. The up short of the above discussion is that when a equival and efficacious remedy is provided under Section 19 of the MSMED Act against an award passed under Section 18 of the MSMED Act r/w the provisions of the Arbitration Act, 1996, unless the award is passed by the Facilitation Council, without considering the question of inherent lack of jurisdiction and the said lack of jurisdiction is patently evident, a writ petition under Article 226 of the Constitution of India is not maintainable. It is also relevant to note that as per Section 19 of the MSMED Act, in order to avail the remedy provided in that section, the aggrieved has to deposit with the forum provided under Section 19, 75% of the amount in terms of the decree, award or as the case may be, the other order in the manner directed by such court. It is to escape from the said liability, the 1st respondent approached this Court with the present writ petition. While analysing the facts of this case, it can only be said that the 1st respondent has not made out any sufficient ground to entertain the writ petition under Article 226 of the



Constitution of India.

44. Having considered the pleadings and materials on record and the submissions made at the Bar, in the light of the findings arrived at above, the impugned judgment of the learned Single Judge is liable to be set aside. The points were found accordingly.

In the result, this writ appeal is allowed by setting aside the judgment dated 14.01.2025 in W.P.(C)No.28740 of 2024 and the writ petition stands dismissed.

Sd/-

ANIL K. NARENDRAN, JUDGE

Sd/-

MURALEE KRISHNA S., JUDGE



APPENDIX OF WA NO. 472 OF 2025

PETITIONER ANNEXURES

- Annexure A1** TRUE COPY OF INTIMATION DATED 19.06.2023 IN INVOICE NO. 17 ISSUED FROM THE MICRO AND SMALL ENTERPRISES FACILITATION COUNCIL, THIRUVANANTHAPURAM, KERALA
- Annexure A2** A TRUE COPY OF THE SAID NOTICE DATED 25.11.2023 ISSUED BY THE MICRO AND SMALL ENTERPRISES FACILITATION COUNCIL POSTING THE CASE TO 8.12.2023
- Annexure A3** A TRUE COPY OF THE RELEVANT EXTRACT OF THE PROCEEDINGS OF THE MICRO AND SMALL ENTERPRISES FACILITATION COUNCIL
- Annexure A4** A TRUE COPY OF THE NOTICE DATED 01.01.2024 ISSUED BY THE MICRO AND SMALL ENTERPRISES FACILITATION COUNCIL POSTING THE CASE TO 16.1.2024
- Annexure A5** True copy of the print out of the online application to council for recovery of payment from buyer dated 19.06.2023 as against Invoice No. 16 at the instance of appellant