IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE RAJA VIJAYARAGHAVAN V

&

THE HONOURABLE MR.JUSTICE K. V. JAYAKUMAR

FRIDAY, THE 17TH DAY OF JULY 2026 / 26TH ASHADHA, 1948

WA NO. 727 OF 2026

AGAINST THE JUDGMENT DATED 05.03.2026 IN WP(C) NO.8163 OF 2026 OF HIGH COURT OF KERALA

APPELLANT/PETITIONER:

TGN KUMAR
AGED 54 YEARS
S/O. T. V. GOPINATHAN, 33/3004, THEKKEMURI - HOUSE, VENNALA – POST, KOCHI, PIN - 682028

BY ADV.
SRI. K.P.PRASANTH
SRI. YESWANTH SHENOY

RESPONDENTS/RESPONDENTS:

1 REGISTRAR OF COMPANIES
COMPANY LAW BHAWAN, BMC ROAD, THRIKKAKARA, KOCHI, KERALA, PIN - 682021

2 I.G. OF REGISTRATION
REGISTRAR OF NON TRADING COMPANIES, THIRUVANANTHAPURAM, PIN - 695026

3 NAIR SERVICE SOCIETY
REPRESENTED BY ITS GENERAL SECRETARY,
NSS HEAD OFFICE, PERUNNA CHANGANACHERRY,
KOTTAYAM, PIN - 686102

4 G SUKUMARAN NAIR
AGED 81 YEARS
S/O GOPALAN NAIR, GOPURATHINGAL,
RUBI NAGAR P O, VAZHAPALLI, CHANGANACHERRY,
KOTTAYAM, PIN - 686103

BY ADVS.
SRI.VIVEK A.V., CGC
SRI.PRANOY HARILAL
SRI. NANDAKUMAR E.K.

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 23.06.2026, THE COURT ON 17.07.2026 DELIVERED THE FOLLOWING:

JUDGMENT

K. V. Jayakumar, J.

This Writ Appeal has been preferred impugning the judgment of the learned Single Judge in W.P.(C) No. 8163 of 2026 dated 05.03.2026. The appellant herein is the writ petitioner. He approached the writ court seeking a direction to initiate appropriate action, in accordance with law, against the Directors of the 3rd respondent, Nair Service Society, for non-compliance of the provisions of the Companies Act, 1956, as well as the Companies Act, 2013.

2. In the Writ petition, the appellant contended that he is a member of the 3rd respondent, Nair Service Society, through its Karayogam No. 1639 at Vennala, Ernakulam. He stated that the 3rd respondent, Nair Service Society, is a company limited by guarantee, registered under the Travancore Companies Act, 1914. When the Companies Act, 1956 came into force, the Society was deemed to be registered under Section 25 of the said Act. According to the petitioner, the 3rd respondent has been functioning in blatant violation of law by colluding with certain Government Officials. He asserted that the 3rd respondent, company, is denying the basic rights conferred on the members of the company to attend the

Annual General Body Meeting of the company, the right to vote and to contest for the post of Director. It is further contended that none of the Directors of the 3rd respondent company has the mandatory Director Identification Number (DIN).

3. On 01.04.2014, the Companies Act, 1956 was repealed and replaced by the new Companies Act, 2013. The petitioner refers to Ext.P2 and asserts that the same is the copy of W.P.(C) No.598 of 2000 filed by the Nair Service Society under Article 32 of the Constitution of India, wherein they have taken a stand that the Nair Service Society is a Society initially registered under Section 26 of the Travancore Companies Act, 1914 and after coming into the force of the Companies Act, 1956, it would be deemed to have been registered under Section 25 thereof.

4. Section 152(3) of the Companies Act, 2013 mandates that no person shall be appointed as a Director of a Company unless he has been allotted the Director Identification Number as per Section 154 of the Companies Act, 2013. Every person proposed to be appointed as a Director is required to furnish an identification number, failing which, he will be disqualified under Section 164 of the Companies Act, 2013. As per Section 158 of the Companies Act, 2013, every person or company shall mention the Director Identification Number (DIN) while submitting the annual returns. The petitioner contended that the 2nd respondent,

the Inspector General of Registration, has been accepting the annual returns of the society in a blatant violation of law. It is contended that several litigations are pending before this Court challenging the blatant violation of law. It is further stated in the Writ Petition that the 3rd respondent, Nair Service Society, is functioning throughout the country.

5. It is in the backdrop that the petitioner has sought the following reliefs in the Writ Petition:

I. To direct the Respondents No.1 & 2 to initiate appropriate action in accordance with laws against the directors of the Respondent No.3 company for non compliance with the Companies Act, 1956 as well as Companies Act, 2013.

II. To direct the Respondent No.3 to comply with the provisions of the Companies Act, 2013, forthwith.

III. Allow cost of this writ petition.

6. The learned Single Judge was of the view that a writ or order in the nature of mandamus could be issued only when there is a failure to perform a mandatory duty. Relying on the law in **Saraswati Industrial Syndicate Ltd. and Others v. Union of India**[1], **State of Haryana and another v. Chanan**

[1] [(1974) 2 SCC 630]

Mal and Others[2] and the judgment of the Andhra Pradesh High Court in **S. Syam Prasada Rao v. Government of A.P. and Others**[3], it was held that the petitioner has to assert by placing evidence that there was a distinct demand of the party seeking the mandamus desires to enforce, and that demand was met by a refusal. Noting that the petitioner has not filed any complaint before respondents 1 and 2, the learned Single Judge dismissed the Writ Petition on that preliminary point itself.

7. In the Writ Appeal, respondents 1 to 4 have entered appearance.

8. The 1st respondent, the Registrar of Companies, has placed on record a counter affidavit contending that the 3rd respondent, Nair Service Society, is a company registered under Section 26 of the Travancore Companies Regulation Act of 1092. After the enactment of the Companies Act, 1956, Nair Service Society was treated as a deemed company under Section 25 of the Act of 1956. It is stated in the affidavit that the regulatory jurisdiction over the company was transferred from the Registrar of Companies to the Office of the Inspector General of Registration, Kerala, Thiruvananthapuram, and it is governed under the Kerala Non-Trading Companies Act, 1961. It is further contended that all the records

---

[2] [(1977) 1 SCC 340]
[3] [2002 SCC OnLine AP 524]

pertaining to the 3rd respondent company were duly transferred to the 2nd respondent as per Ext.R1(a) letter, dated 16.06.1962. Therefore, the 1st respondent does not have any jurisdiction, authority, or control over the 3rd respondent company. It is further stated in the counter that the appellant had not submitted any complaint or representation before the 1st respondent seeking action against the 3rd respondent before the filing of the Writ Petition No. 8163 of 2026.

9. The respondents 3 and 4 have placed on record a counter affidavit contending that the Writ Appeal is wholly misconceived, a complete abuse of process and liable to be dismissed *in limine*. The Writ Petition was filed seeking a writ of mandamus without first making any complaint, representation, or demand before the statutory authority. It is further stated in the counter affidavit that the appellant has not established any *locus standi* to maintain the proceedings of this nature against the 3rd respondent. It is further contended that the 3rd respondent is a Company originally registered under Section 26 of the Travancore Companies Regulation, 1 of 1092. When the Kerala Non-Trading Companies Act, 1961 came into force by virtue of Section 8, the earlier enactment stood repealed, and the 3rd respondent came under the control of the Kerala Non-Trading Companies Act. The membership of the Society consists of:

i. Institutional members (Karayogams and Karayoga Unions);

ii. Individual members (permanent and life members)

10. It is further stated in the counter affidavit that the question of applicability of the Companies Act, 2013 to a non-trading company like the Nair Service Society is pending adjudication before this Court in a batch of cases. The 3rd respondent is governed by the Kerala Non-Trading Companies Act, 1961. The repeal of the Companies Act, 1956 and the enactment of the Companies Act, 2013, do not displace or override the Kerala Non-Trading Companies Act.

11. It is further stated in the counter that the appellant is well aware of the pendency of the batch cases before this Court. The Companies Act, 2013 is not applicable to the 3rd respondent, Company. The entire case of the appellant is based on an averment in the Writ Petition filed before the Hon'ble Supreme Court in W.P.(C) No. 598 of 2000. The said Writ Petition was preferred challenging the reservation policy. The question whether the 3rd respondent is governed by the Kerala Non-Trading Companies Act, 1961 or the Companies Act, 2013, was never an issue before the Hon'ble Supreme Court. The Apex Court has not rendered any finding on the said issue. It is further stated that the portion of the pleading relied on by the appellant, in W.P.(C) No.598 of 2000, is only a typographical/ clerical

error.

12. Sri. Yeswanth Shenoy, the learned counsel for the appellant, submitted that the 3rd respondent, Nair Service Society, is a Company limited by guarantee, which is bound to comply with the provisions of the Companies Act, 2013. The objects and the operation of the 3rd respondent Company are not confined to the State of Kerala.

13. The learned counsel further submitted that the 4th respondent has deliberately and wilfully played fraud upon this Court by not disclosing its averments in the Writ Petition filed before the Hon'ble Supreme Court. The learned counsel then pointed out that the Hon'ble Supreme Court of India is a 'Court of Record' and its proceedings and judgments are preserved for perpetual memory and evidence and cannot be questioned in any other court. The 3rd respondent Company cannot deny the basic rights conferred to the members of the Company to attend the Annual General Meeting of the Company, the right to vote, etc. The learned counsel would further submit that respondents 1 and 2 have colluded with the 3rd respondent for violating the provisions of the Companies Act, 2013.

14. The learned counsel has urged that the Writ Court ought not have dismissed the Writ Petition on the preliminary ground that the twin prerequisites

necessary for the grant of a writ of mandamus were not complied with by the appellant. The learned counsel further pointed out that as per the provisions of the Companies Act, 2013, every Director of the Company should have a Director Identification Number (DIN). None of the Directors of the 3rd respondent Company has a Director Identification Number as mandated by Section 152(3) of the Companies Act, 2013.

15. Sri. Vivek A.V., the learned Central Government Counsel for the 1st respondent, submitted that the 3rd respondent, Nair Service Society, is a deemed company under Section 25 of the Companies Act, 1956. The regulatory jurisdiction of the company was transferred from the Registrar of Companies to the Office of the Inspector General of Registration (2nd respondent) and is now governed by the Kerala Non-Trading Companies Act, 1961.

16. Sri. Nandakumar E.K., the learned senior counsel, as instructed by Sri. Pranoy Harilal, appearing for the respondents 3 and 4, submitted that the Writ Appeal is not maintainable and liable to be dismissed *in limine*. According to the learned counsel, the 3rd respondent, Nair Service Society, is governed by the Kerala Non-Trading Companies Act, 1961 and not by the Companies Act, 2013. Therefore, the stringent provisions of the Companies Act, 2013, with respect to the

filing of the annual returns, Director Identification Number, etc., are not applicable to the Nair Service Society.

17. The main contention advanced by the petitioner is that the Nair Service Society is governed by the Companies Act, 2013, and not the Kerala Non-Trading Companies Act, 1961 and therefore there should be strict compliance with the provisions relating to the submission of timely returns, etc. The failure on the part of the 3rd respondent to comply with the mandatory provisions would entail punitive actions.

18. Before dealing with the legal contentions, it would be apposite to note that the Registrar of Companies, in its counter has asserted that the regulatory jurisdiction over the Company was transferred from the Registrar of Companies to the Office of the Inspector General of Registration, Kerala, Thiruvananthapuram, and it is governed under the Kerala Non-Trading Companies Act, 1961. It is further contended that all the records pertaining to the 3rd respondent Company were duly transferred to the 2nd respondent as per Ext.R1(a) letter, dated 16.06.1962. It is their specific contention that the 1st respondent does not have any jurisdiction, authority, or control over the 3rd respondent Company.

19. If before the filing of the writ petition, the petitioner had approached the respondents 1 and 2 to initiate action in accordance with the provisions of the Act of 2013, they would have responded that they have no jurisdiction, authority or control over the 3rd respondent. His failure to approach the respondents before filing the Writ Petition seeking action before seeking mandamus is what persuaded the learned Single Judge to decline relief.

20. The argument advanced by the learned counsel centers around the assertion made by the Nair Service Society in their pleading in W.P.(C) No. 598 of 2000 filed before the Apex Court. In Ext.P2 writ petition while describing the brief particulars of the petitioner society it was asserted as under:

> (a) The petitioner society is an Institution registered under section 26 of the Travancore Companies Act, 1914, (without word "Limited). After the Companies Act, 1956 came into force the Society is deemed to be registered under section 25 of the said Act. It is not functioning under the provisions of the Kerala Non Trading Companies Act. 1961.

21. We find that the Writ Petition filed before the Apex Court challenging the reservation and the mode of identification of the "Creamy Layer". The point urged by the learned counsel before us is that, the Apex Court, being a Court of Record under Article 129 of the Constitution of India, the NSS is bound by the assertion and cannot contend otherwise. According to the learned Counsel, this

Court is therefore bound to hold that the Nair Service Society is a Company governed by the Companies Act, 2013 and to issue directions to comply with the provisions of the said Act.

22. Sri. E.K. Nandakumar stated that the word "not" in the last line is a spelling error and it is actually 'now' as stated in counter filed by the 1st respondent.

23. Before going into the merits of the order passed by the learned Single Judge, we thought it would only be appropriate to take note of the legal contention raised by the petitioner. It would be useful to extract Articles 129 and 141 of the Constitution of India.

> **"Article 129. Supreme Court to be a Court of record** –
>
> The Supreme Court shall be a court of record and shall have all the powers of such a Court, including the power to punish for contempt of itself.
>
> **Article 141. Law declared by Supreme Court to be binding on all Courts** –
>
> The law declared by the Supreme Court shall be binding on all Courts within the territory of India."

24. The phrase 'Court of Record' originated from the English Common

Law, which means a Court whose acts and proceedings are enrolled for perpetual memory and testimony, which has such high credit that its records cannot be questioned in any court.

25. In **Delhi Judicial Service Association, Tis Hazari Court, Delhi v. State Of Gujarat And Others**[4], the Apex Court had occasion to elucidate the scope and ambit of Article 129 of the Constitution. It was observed thus:

> "19. Article 129 provides that the Supreme Court shall be a court of record and shall have all the powers of such a court including the power to punish for contempt of itself. Article 215 contains similar provisions in respect of High Court. Both the Supreme Court as well as High Courts are courts of record having powers to punish for contempt including the power to punish for contempt of itself. The Constitution does not define "Court of Record". This expression is well recognised in juridical world.
>
> In Jowitt's Dictionary of English Law, "Court of Record" is defined as:
>
> "A court whereof the acts and judicial proceedings are enrolled for a perpetual memorial and testimony, and which has power to fine and imprison for contempt of its authority."
>
> In Wharton's Law Lexicon, Court of Record is defined as:
>
> "Courts are either of record where their acts and judicial proceedings are enrolled for a perpetual memorial and testimony and they have power to

---

[4] [1991 AIR SC 2176]

fine and imprison; or not of record being courts of inferior dignity, and in a less proper sense the King's Courts — and these are not entrusted by law with any power to fine or imprison the subject of the realm, unless by the express provision of some Act of Parliament. These proceedings are not enrolled or recorded."

In Words and Phrases (Permanent Edition Vol. 10 page 429) "Court of Record" is defined as under: "Court of Record is a court where acts and judicial proceedings are enrolled in parchment for a perpetual memorial and testimony, which rolls are called the 'record' of the court, and are of such high and supereminent authority that their truth is not to be questioned."

26. It can thus be held that the "court of record" attribute under Article 129 does not mean that it is binding on its substantive content. All that it guarantees is that the record faithfully and unimpeachably shows the assertion was made and not that the assertion is legally correct or has been judicially adopted.

27. Article 141 of the Constitution on the other hand reads as under:

"The law declared by the Supreme Court shall be binding on all Courts within the territory of India."

28. In **Director of Settlements, A.P v. M.R Apparao**[5], the Hon'ble court has held as under :

---

[5] [(2002) 4 SCC 638]

> "7. So far as the first question is concerned, Article 141 of the Constitution unequivocally indicates that the law declared by the Supreme Court shall be binding on all courts within the territory of India. The aforesaid article empowers the Supreme Court to declare the law. It is, therefore, an essential function of the Court to interpret a legislation. The statements of the Court on matters other than law like facts may have no binding force as the facts of two cases may not be similar. But what is binding is the ratio of the decision and not any finding of facts. It is the principle found out upon a reading of a judgment as a whole, in the light of the questions before the Court that forms the ratio and not any particular word or sentence. … A judgment of the Court has to be read in the context of questions which arose for consideration in the case in which the judgment was delivered. … The law which will be binding under Article 141 would, therefore, extend to all observations of points raised and decided by the Court in a given case."

29. In **Municipal Corporation of Delhi v. Gurnam Kaur**[6], the Apex Court had occasion to consider the principles to be borne in mind while applying the authority of a precedent. It would be appropriate to quote paragraphs 11 and 12 of the **Gurnam Kaur** (supra).

> **"11.** Pronouncements of law, which are not part of the ratio decidendi are classed as obiter dicta and are not authoritative. With all respect to the learned Judge who passed the order in *Jamna Das case* [Writ Petitions Nos. 981-82 of 1984] and to the learned Judge who agreed with him, we cannot concede that this Court is bound to follow it. It was delivered without argument, without reference to the relevant provisions of the Act conferring express power on the Municipal

---

6 [(1989) 1 SCC 101]

Corporation to direct removal of encroachments from any public place like pavements or public streets, and without any citation of authority. Accordingly, we do not propose to uphold the decision of the High Court because, it seems to us that it is wrong in principle and cannot be justified by the terms of the relevant provisions. A decision should be treated as given per incuriam when it is given in ignorance of the terms of a statute or of a rule having the force of a statute. So far as the order shows, no argument was addressed to the court on the question whether or not any direction could properly be made compelling the Municipal Corporation to construct a stall at the pitching site of a pavement squatter. Professor P.J. Fitzgerald, editor of the *Salmond on Jurisprudence*, 12th Edn. explains the concept of *sub silentio* at p. 153 in these words:

A decision passes *sub silentio*, in the technical sense that has come to be attached to that phrase, when the particular point of law involved in the decision is not perceived by the court or present to its mind. The court may consciously decide in favour of one party because of point A, which it considers and pronounces upon. It may be shown, however, that logically the court should not have decided in favour of the particular party unless it also decided point B in his favour; but point B was not argued or considered by the court. In such circumstances, although point B was logically involved in the facts and although the case had a specific outcome, the decision is not an authority on point B. Point B is said to pass sub silentio.

12. In *Gerard* v. *Worth of Paris Ltd.* (*k*). [(1936) 2 All ER 905 (CA)], the only point argued was on the question of priority of the claimant's debt, and, on this argument being heard, the court granted the order. No consideration was given to the question whether a garnishee order could properly be made on an account standing in the name of the liquidator. When, therefore, this very point was argued in a subsequent case before the Court of Appeal in *Lancaster Motor Co.* (*London*) *Ltd.* v. *Bremith Ltd.* [(1941) 1 KB 675], the court held itself not bound by its previous decision. Sir Wilfrid Greene, M.R., said that he could not help thinking that the point now raised had been deliberately passed *sub silentio* by counsel in order that the point of substance might be decided. He went on to say that the point had to be decided by the earlier court before it could make the order which it did; nevertheless, since it was decided "without argument, without reference to the crucial words of the rule, and without any citation of authority", it was not binding and would not be followed. Precedents *sub silentio* and without argument are of no moment. This rule has ever since been followed. One of the chief reasons for the doctrine of precedent is that a matter that has once been fully argued and decided should not be allowed to be reopened. The weight accorded to dicta varies with the type of dictum. Mere casual expressions carry no weight at all. Not every passing expression of a judge, however eminent, can be treated as an *ex cathedra* statement, having the weight of authority".

30. The crucial question is whether an assertion in a Writ Petition, on which the Apex Court renders no finding, can be treated as binding on all the courts merely in view of Article 129 of the Constitution. We are afraid that in view of the law laid down by the Apex Court above, the said question can only be answered

against the appellant.

31. We hold so because, in the instant case, the 3rd respondent Society, in the Writ Petition filed before the Hon'ble Supreme Court as W.P.(C) No. 598 of 2000, specifically pleaded that it was originally registered under Section 26 of the Travancore Companies Act, 1914 and that, upon the coming into force of the Companies Act, 1956, it must be deemed to have been registered under Section 25 of the Companies Act, 1956. However, the question whether a Company is governed by the Companies Act, 1956 or by the Kerala Non-Trading Companies Act is to be determined solely on the basis of the statutory provisions governing the field and not on the basis of admissions, assertions, or pleadings made by the parties. Such a determination necessarily requires an examination of the relevant statutory framework, the aims and objects of the company, the nature and extent of its activities, its area of operation, and all other relevant circumstances. The applicability of a particular statute is a matter of law and cannot depend upon the choice, understanding, or assertion of the company concerned.

32. A mere assertion made by a party in its pleadings, without any adjudication or finding by the Hon'ble Supreme Court on that issue, does not acquire any legal sanctity. Such an assertion cannot even be elevated to the status

of an obiter dictum, as the Court has neither expressed any opinion nor recorded any finding, whether favourable or otherwise, on the issue. It follows that no declaration of law within the meaning of Article 141 of the Constitution can be said to have emerged from such pleadings, for the simple reason that the Court has declared nothing on the point. At the highest, Article 129 guarantees the authenticity and unimpeachable character of the records of the Hon'ble Supreme Court, including the fact that such an assertion was made in the pleadings. It does not, however, elevate the correctness of that assertion to a binding legal position, nor does it imply that the Court has accepted or affirmed the same. At best, it may operate as an estoppel as stated in Section 115 of the Indian Evidence Act.

33. In that view of the matter, we are of the considered opinion that nothing turns on Ext.P2. This conclusion assumes greater significance in the light of the specific stand taken by the 1st respondent in its counter affidavit, which does not support the contention sought to be advanced on the strength of the pleadings contained in W.P.(C) No. 598 of 2000.

34. Now, the question that arises for consideration is whether the learned Single Judge was justified in declining the relief sought by the petitioner. As noticed earlier, the entire case of the petitioner proceeds on the premise that,

in view of the assertion contained in Ext.P2, the 3rd respondent Society is governed by the Companies Act, 2013. However, the Registrar of Companies, in the counter affidavit filed on behalf of the respondents, has taken a categorical stand to the contrary. It has been specifically asserted that all the records pertaining to the 3rd respondent Company were duly transferred to the 2nd respondent under Ext.R1(a) communication dated 16.06.1962. It is further their unequivocal contention that the 1st respondent has neither jurisdiction nor any statutory authority or control over the affairs of the 3rd respondent Company. In the face of such a clear stand taken by the statutory authorities, the very foundation on which the Writ Petition has been instituted becomes doubtful. Had the petitioner approached respondents 1 and 2 and ascertained the correct legal and factual position before rushing to invoke the writ jurisdiction of this Court, considerable judicial time, as well as the time and effort of the parties, could have been avoided.

35. As rightly held by the learned Single Judge a salutary principle or a well-recognised rule that needs to be kept in mind before issuing a writ of mandamus as laid down in **Saraswati Industrial Syndicate Ltd. v. Union of India**[7] are as follows:

---

[7] [(1974) 2 SCC 630]

"24. … The powers of the High Court under Article 226 are not strictly confined to the limits to which proceedings for prerogative writs are subject in English practice. Nevertheless, the well-recognised rule that no writ or order in the nature of a mandamus would issue when there is no failure to perform a mandatory duty applies in this country as well. Even in cases of alleged breaches of mandatory duties, the salutary general rule, which is subject to certain exceptions, applied by us, as it is in England, when a writ of mandamus is asked for, could be stated as we find it set out in Halsbury's Laws of England (3rd Edn.), Vol. 11, p. 106:

> '198. Demand for performance must precede application.—As a general rule the order will not be granted unless the party complained of has known what it was he was required to do, so that he had the means of considering whether or not he should comply, and it must be shown by evidence that there was a distinct demand of that which the party seeking the mandamus desires to enforce, and that that demand was met by a refusal.'

25. In the cases before us there was no such demand or refusal. Thus, no ground whatsoever is shown here for the issue of any writ, order, or direction under Article 226 of the Constitution."

36. In **Chanan Mal** (supra), the Apex Court has held in paragraph No.49 of the judgment that any petitioner who applies for a writ or order in the nature of a mandamus should, in compliance with a well known rule of practice, ordinarily, first call upon the authority concerned to discharge its legal obligation and show that it has refused or neglected to carry it out within a reasonable time before

applying to a court for such an order even where the alleged obligation is established.

37. There being no demand by the appellant or refusal by the Statutory authorities, we are of the view that the learned Single Judge has not erred in refusing to issue a mandamus.

We find no reason to interfere.

This Writ Appeal is dismissed.

Sd/-
RAJA VIJAYARAGHAVAN V,
JUDGE

Sd/-
K.V. JAYAKUMAR,
JUDGE

BR

APPENDIX OF WA NO. 727 OF 2026

PETITIONER ANNEXURES

Annexure-A1	**A COPY OF THE PLAINT IN O.S. NO. 1173 OF 2024**
Annexure-A2	**A COPY OF THE FORM MGT – 7 FOR THE FINANCIAL YEAR ENDED ON 31.3.2021**

RESPONDENT EXHIBITS

Exhibit R1(a)	**A TRUE COPY OF THE LETTER NO. 772/TC/2/3167/62 DATED 16.06.1962 ISSUED BY 1ST RESPONDENT TO 2ND RESPONDENT**