

**IN THE HIGH COURT OF KARNATAKA AT BANGALORE  
(ORIGINAL JURISDICTION)**

**W.P. No. \_\_\_\_\_ / 2020 (PIL)**

**BETWEEN**

Karnataka Rajya Vikalachetanara Rakshana Samiti  
A Society registered under the  
Karnataka Society Registration Act 1960  
Having its registered address at:  
3/6 1st Floor, Madaliyar Compound, IIInd Main,  
Azad Nagar Bangalore – 560018  
Represented by its President  
Mr. Chandrashekhar Puttappa

**...PETITIONER**

**AND**

1. Union of India  
Ministry of Heavy Industries and Public Enterprises,  
Room No. 126-C, Udyog Bhawan,  
Rafi Marg, New Delhi, Delhi 110011  
Represented by its Joint Secretary
  
2. Union of India  
Ministry of Social Justice and Empowerment  
Department of Empowerment of Persons with Disabilities,  
Room No. 202, 2nd Floor, C Wing,  
Shastri Bhavan New Delhi - 110001  
Represented by its Joint Secretary
  
3. Union of India  
Ministry of Finance  
Department of Revenue  
Room No. 46, North Block,  
New Delhi - 110 001  
Represented by its Joint Secretary

**...RESPONDENTS**

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**MEMORANDUM OF PETITION UNDER ARTICLES 226 AND 227 OF THE  
CONSTITUTION OF INDIA, 1950**

The Petitioner most respectfully submits as follows:

1. The Petitioner has filed this present public interest litigation challenging the amendment notification dated 30.9.2019 which has made amendments to the GST Act and the order dated 24.10.2019 imposing Guidelines for issue of GST concession certificate for purchase of vehicles by the persons with Orthopaedic Physical Disability. The impugned Amendment in entry at Sl. No 400 in Schedule III, imposes restrictive conditions in the concessional 18% GST for cars purchased by persons with disabilities by restricting it only to persons with orthopaedic physical disability and only for motor vehicles of length not exceeding 4000 mm, and with engine capacity not exceeding 1200cc; and Diesel driven vehicles of engine capacity not exceeding 1500 cc for persons with orthopaedic physical disability. Such a restriction is discriminatory as it only allows persons with orthopaedic disability to purchase cars at the concessional GST of 18% and not persons with other disabilities who can drive. It also restricts their opportunity to only purchase small cars and not larger cars, which are often more safer and with better features. Such restrictions imposed are arbitrary and unreasonable and in violation of the provisions of Article 14 and 21 of the constitution and also in violation of the provisions of the Rights of Persons with Disabilities Act 2016. Hence this petition.

**Array of Parties**

2. The Petitioner is a registered not-for-profit organisation, registered under the Karnataka Societies Registrations Act, 1960 and is actively engaged in working for the rights of persons with disabilities. It works for the rights of persons with disabilities in Karnataka and takes up issues of employment,

welfare schemes, allotment of sites, benefits to be provided and implementation of the law for persons with disabilities. It has filed many PILs before this Hon'ble Court relating to allotment of BDA sites at concessional rates to persons with disabilities, provision of schemes for persons with disabilities and appointment of the State Disability Commissioner among others. It is represented by its President.

(A copy of the Registration certificate of the Petitioner Society is annexed herein and is marked as **ANNEXURE – A**)

3. The Respondent No. 1 is the Department of Heavy Industry under the Ministry of Heavy Industries and Public Enterprises, Government of India. It is concerned with the development of the Heavy Engineering and Machine Tools Industry, Heavy Electrical Engineering Industry and Automotive Industry and administers 29 Central Public Sector Enterprises (PSEs) and their subsidiaries and four autonomous bodies.
4. The Respondent No. 2 is the Department of Empowerment of Persons with Disabilities, Ministry of Social Justice & empowerment, Government of India. It facilitates empowerment of the persons with disabilities, who as per Census 2011 are 2.68 crore and are 2.21 percent of the total population of the Country. These include persons with Visual, Hearing, Speech & Locomotive disability, Mental Retardation, Mental Illness, Multiple Disability and any other disabilities.
5. The Respondent No. 3 is the Department of Revenue, Ministry of Finance, Government of India. It exercises control in respect of matters relating to all the Direct and Indirect Union Taxes through two statutory Boards namely, the Central Board of Direct Taxes (CBDT) and the Central Board of Indirect Taxes and Customs (CBIC). Matters relating to the levy and collection of all Direct Taxes are looked after by the CBDT whereas those

relating to levy and collection of Customs and Central Excise duties and other Indirect Taxes fall within the purview of the CBIC.

### **Brief Facts**

6. The Petitioner submits that the present petition has been filed by the Petitioner challenging the constitutional validity of the amendment made to the Notification dated 28.6.2017 by Respondent No. 3, and subsequent Order issued by Respondent No. 1, making substantial changes to the GST concession for persons with disabilities and imposed additional conditions for cars purchased by persons with disabilities under the 18% GST concession.
7. It is submitted that the Respondent No. 1 Ministry on 14.6.1999 published guidelines for issue of an excise duty concession certificate on purchase of cars by persons with disabilities, bearing number No. 12(18)/98-AEI. Through this, a concessional rate of 8 % excise duty as against the applied normal rates of 16% and 24% excise duty on cars bought and used by persons with disability was allowed. As per these Guidelines, applicants with disabilities are required to provide a medical certificate, a certificate from the manufacturer that a booking has been made and an affidavit by the applicant that he / she had not availed of this concession in the last 5 years and will not dispose of the car after purchase for a period of 5 years. (A copy of the Guidelines bearing number No. 12(18)/98-AEI dated 14.06.1999 is annexed herein and is marked as **ANNEXURE – B**).
8. Thereafter the Respondent No. 1 issued a letter dated March 2007 bearing No. 12(35)/2007-AEI and reiterated that the supply of cars for persons with physical disability at a concessional rate of excise duty at 8%. In this letter, it was recognised that many vehicle manufacturers are not manufacturing cars suitable for physically disabled persons thus depriving them the benefit of the excise duty concession available under the Notification of the

Ministry of Finance. The Respondent No. 1 had further requested all passenger car manufacturers to manufacture at least one or two models of cars which would be suitable to be driven by the physically challenged persons and extend this facility to customers who are handicapped. A list of cars manufactured which were suitable for the handicapped persons was to be provided to the Respondent No. 1.

(A copy of the letter bearing no. 12(35)/2007-AEI dated March 2007 is annexed herein and is marked as **ANNEXURE – C**)

9. In 2017, when the Goods and Services Tax Act 2017 was introduced, the Respondent No. 3 Ministry of Finance notified an integrated rate of 18% for certain goods and this included cars for persons with disabilities. The Respondent issued Notification No. 1/2017-Integrated Tax (Rate) dated 28.06.2017 which stated that an integrated rate of 18% was applicable to sl. No. 400 of the Schedule III for “Cars for Physically handicapped persons”. This was subject to certain conditions being that an officer not below the rank of Deputy secretary to the Government of India should certify that the said car is capable of being used by the person with disability and that the buyer of the car gives an affidavit that he / she will not dispose of the car for a period of 5 years after its purchase. This entry is reproduced below:

Sl. No.	Chapter or heading or subheading or tariff item of the First Schedule	Description of goods	Rate	Conditions No.
400	8703	Cars for physically handicapped persons, subject to following conditions:  a) an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industry certifies that the said goods are capable of being used by the	18%	28

		physically handicapped persons; and  b) the buyer of the car gives an affidavit that he shall not dispose of the car for a period of five years after its purchase		
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(A copy of the relevant portion of the Notification No. 1/2017-Integrated Tax (Rate) dated 28.06.2017 is annexed herein and is marked as **ANNEXURE - D)**

10. Thereafter the Respondent No. 1 issued an office order dated 01.05.2018 bearing No. 12(42)/2015-AEI(12455) and issued revised guidelines for issue of GST concession certificate for purchase of vehicles by the Persons with Physical Disability. This Office Order while re-iterating the concessional tax rate of 18% for cars for persons with disabilities as stated in Notification dated 28.6.2017, also inserted new guidelines for obtaining a certificate from the prescribed authority. In the said Office Order it was prescribed that persons with 'physical disability' have to make an application if they want to seek the benefit of GST concession and make an application provided in Annexure-A. the said form in Annexure A further states that this application format is for issuance of certificate in respect of "orthopaedically disabled person" for the purpose of GST concession. These restrictions of the benefit of GST concession on cars for persons with disability in the original entry in Sl. No. 400 in Notification dated 28.6.2017 was never restricted to persons with 'physical disability' or persons with 'orthopaedic disability" and these new restrictions were inserted in the Office Order dated 1.5.2018.

(A copy of the Office Order bearing no. 12(42)/2015-AEI(12455) dated 01.05.2018 is annexed herein and is marked as **ANNEXURE - E)**

11. In the meanwhile, it was seen that the number of persons with disabilities in the country who were able to avail of the concessional GST at 18% for

cars, was extremely miniscule. Based on the details of all excise duty or GST concession certificates issued by the Respondent No. 1 Department of Heavy Industries from 2016 to 30.9.2019 it shows that less than 500 persons had availed of the same every year. A summary of the concession certificates issued every year are as follows:

- (i) From 1.4.2016 to 31.3.2017: 132
- (ii) From 1.4.2017 to 31.3.2018: 138
- (iii) From 1.4.2018 to 31.3.2019: 336
- (iv) From 1.4.2019 to 31.3.2020: 338

(A copy of the List of Excise Duty and GST concession certificates issued by the Respondent No. 1 from 1.4.2016 to 30.9.2019 is annexed herein and is marked as **ANNEXURE – F**)

(A copy of the GST concessional certificates issued by the Respondent No. 1 from 1.4.2019 to 31.3.2020 is annexed herein and is marked as **ANNEXURE – G**)

12. Thereafter, suddenly the Respondent No. 3 issued a Notification No. 14/2019 dated 30.09.2019 amending the previous Notification dated 28.6.2017 making substantial changes to the GST concession for persons with disabilities and imposed additional conditions for cars purchased by persons with disabilities under the 18% GST concession. The amendment made in Notification dated 30.9.2019 added the additional conditions as follows:

- (i) in S. No. 400, for the entry in column (3), the entry, "Following motor vehicles of length not exceeding 4000 mm, namely: -
  - (a) Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven vehicles of engine capacity not exceeding 1200cc; and
  - (b) Diesel driven vehicles of engine capacity not exceeding 1500 cc for persons with orthopaedic physical disability, subject to the condition that an officer not below the rank of Deputy Secretary to

the Government of India in the Department of Heavy Industries certifies that the said goods shall be used by the persons with orthopaedic physical disability in accordance with the guidelines issued by the said Department”, shall be substituted;

(A copy of the Amendment Notification dated 30.9.2019 bearing No. 14 / 2019-Integrated Tax (Rate) is annexed herein and is marked as **ANNEXURE – H**)

13. Thereafter pursuant to this amendment, the Respondent No. 1 issued Order dated 24.10.2019 bearing number F. No: 12(42)/2015-AEI with revised guidelines for issue of GST concession certificate for purchase of vehicles by the persons with Orthopaedic Physical Disability (Impugned order). Under this Order, the concessional rate of GST of 18% was allowed on motor vehicles for the use of persons with disabilities only in the following circumstances:

- (i) This was only for persons with orthopaedic physical disability.
- (ii) Concession is only available for the following category of motor vehicles of length not exceeding 4000 mm namely –
  - compressed natural gas driven vehicles of engine capacity not exceeding 1200 cc; or
  - Diesel driven vehicles of engine capacity not exceeding 1500 cc.
- (iii) For availing the concessional duty, an eligible applicant should make an application in the prescribed format along with a medical certificate and also income tax returns for the last 3 years and submit a self-declaration that he / she has not availed this concession in the last 5 years and will not dispose the vehicle within 5 years and all vehicles would be registered as ‘adapted vehicles’.

(A copy of the Order bearing No. F. No: 12(42)/2015-AEI dated 24.10.2019 is annexed herein and is marked as **ANNEXURE – J**)



14. Thereafter the Respondent No.1 issued another Office memorandum dated 25.3.2020 making certain amendments to the Guidelines dated 24.10.2019 and states that applicants who already have a Unique Disability Card are not required to furnish a medical certificate and are not required to furnish their income tax returns. All other conditions however remain and were not removed.

(A copy of the Office memorandum dated 25.3.2020 is annexed herein and is marked as **ANNEXURE – K**)

15. The impugned Amendment and the above Order dated 24.10.2019 impose completely arbitrary conditions on availing of the concessional GST of 18% on cars by persons with disabilities. It not only restricts only persons with orthopaedic disability to avail of this concession, it also restricts this only to small cars and not larger models, it requires an application to be made to seek permission and also does not allow the purchase of a second car if a previous purchase has been made. Hence this would mean that the concession is available only to persons with physical orthopaedic disability and not any other disability, such as hearing impairment or speech disability for example, and only limited to small cars and not larger cars such as sedans or bigger models.

16. It is submitted that the Rights of Persons with Disabilities Act 2016 (RPWD Act) in Section 41 which addresses into provisions of Access to Transport makes no such restrictions of concessional rates for vehicles which are limited to certain disabilities or certain models of vehicles only. Section 41 states as follows:

*41. Access to transport.—(1) The appropriate Government shall take suitable measures to provide,—*

*(a) facilities for persons with disabilities at bus stops, railway stations and airports conforming to the accessibility standards relating to parking spaces, toilets, ticketing counters and ticketing machines;*

*(b) access to all modes of transport that conform the design standards, including retrofitting old modes of transport, wherever technically feasible and safe for persons with disabilities, economically viable and without entailing major structural changes in design;*

*(c) accessible roads to address mobility necessary for persons with disabilities.*

*(2) The appropriate Government shall develop schemes programmes to promote the personal mobility of persons with disabilities at affordable cost to provide for,—*

*(a) incentives and concessions;*

*(b) retrofitting of vehicles; and*

*(c) personal mobility assistance*

17. The Petitioner submits that the impugned Amendment and Order arbitrarily discriminates among different groups of disabilities, and reduces access to all modes of transport that is available to them by restricting it to only motor vehicles of length not exceeding 4000 mm and of a specific engine capacity and imposes other conditions that violate the rights of persons with disabilities.

18. Being aggrieved by the actions of the Respondents, and having no other alternative and equally efficacious remedy, the Petitioner society has filed the present writ petition before this Hon'ble Court. The Petitioner has not filed any other Petition either before this Hon'ble Court or any other Court in respect of this course of action. The Petition is filed on the following, among other grounds:

**Grounds:**

19. **THAT** the impugned amendment and Order by restricting the concession in GST in cars to persons only with orthopaedic physical disability and only on motor vehicles of length not exceeding 4000 mm is a violation of the rights to equality and equal opportunity of persons with disabilities and deserves to be set aside.

20. **THAT** the impugned Amendment and Order by restricting the concessional rate of GST only for persons with orthopaedic disabilities is in complete

violation of the RPWD Act 2016, which nowhere contains the term 'orthopaedic disability'. The only terminology used in the RPWD Act is that of "person with benchmark disability" defined in section 2 (r) which means a person having 40% or more of any specified disability. Even the disabilities specified in the Schedule does not mention 'orthopaedic disability' under any category, and hence the use of such a term which is not mentioned in the RPWD Act is without any legal basis and in complete violation of the provisions of the RPWD Act and deserves to be set aside.

21. **THAT** the impugned Amendment and Order are also in violation of Section 3 (3) of the RPWD Act states that no person with disability shall be discriminated on the ground of disability, unless it is shown that the impugned act or omission is a proportionate means of achieving a legitimate aim. The impugned amendment and Order by restricting the GST concession only for persons with orthopaedic disability discriminates against persons with other kinds of disability, such as persons with hearing impairments or speech disabilities or other disabilities, among others enumerated under the Schedule of the RPWD Act, who are able to drive. They are discriminated against due to an arbitrary restriction of the concession to only persons with orthopaedic disability would take away the benefits of concession from other persons of disability. Moreover, no rationale has been mentioned by any of the Respondents to justify the arbitrary discrimination of the basis of disability and in violation of section 3 (3) of the RPWD Act and deserves to be set aside.

22. **THAT** Article 14 of the Indian Constitution states that "*The State shall not deny to any person equality before the law or the equal protection of the laws within the territory of India.*" The provision affords to states the power of classifying persons for legitimate purposes. Through the Impugned Amendment and Order, the State is discriminating between different types of disability and gives the concession to only persons with orthopaedic disability. This classification is arbitrary having no nexus with the object of

the legislation and does not come under the ambit of legitimate classification and hence the impugned Amendment and order deserves to be quashed.

23. THAT the impugned Amendment and Order by restricting the GST concession only for motor vehicles of length not exceeding 4000 mm namely, compressed natural gas driven vehicles of engine capacity not exceeding 1200 cc; or Diesel driven vehicles of engine capacity not exceeding 1500 cc is in complete violation of Article 14 of the Constitution of India. There is no rationale for classification of cars based on size and engine capacity only with respect to persons with disability, while no such classification in taxation exists for able bodied persons. This classification of disability and vehicles has no nexus with the object of concessional taxation. The list of concessions provided by the Respondent No.1 Ministry from the year 2016 shows in fact that many persons with disabilities had purchased larger cars and cars with bigger engines using the concession. In fact using of larger cars which are safer to drive are often purchased by persons with disabilities. The amendment as well as the subsequent order fails to draw a nexus between the concession provided and the size and engine capacity of the motor vehicle. Hence the restriction of the GST concession only for the purchase of small car models for persons with disabilities has no nexus for such classification, is arbitrary and in complete violation of the principles of equality enshrined in Article 14 and deserves to be set aside.

24. **THAT** the impugned Amendment and Order restricting GST concession for cars for persons with disabilities to only small size cars and lower engine capacity of motor vehicles is arbitrary and unreasonable and in violation of the principles of Article 14. Small cars are unsafe for being driven. Persons with disability often require safer and stronger cars which are naturally more expensive. This restriction is also reinforcing the negative stereotypes

of persons with disability. It deprives persons with disability to aspire for a better life, and the motivation to achieve further goals. By restricting the concession on particular types of cars, the Respondents are negating the hard work and achievements of persons with disability to buy a car of their choice and to get them at concessional rates of tax, and to be only able to buy a small and low end car at a concessional rate is also perpetuating negative stereotypes and is in violation of the principle of Article 14 and deserves to be set aside.

25. **THAT** on classification under Article 14, the Hon'ble Supreme Court has observed in ***Murthy Match Works v. CCE, (1974) 4 SCC 428***, that *“But classification can be sustained only if it is founded on pertinent and real differences as distinguished from irrelevant and artificial ones. The constitutional standard by which the sufficiency of the differentia which form a valid basis for classification may be measured, has been repeatedly stated by the Courts. If it rests on a difference which bears a fair and just relation to the object for which it is proposed, it is constitutional. To put it differently, the means must have nexus with the ends....”* In ***Spences Hotel (P) Ltd. v. State of W.B., (1991) 2 SCC 154***, the Supreme Court has observed : *“The rule of equality requires no more than that the same means and methods be applied impartially to all the constituents of each class, so that the law shall operate equally and uniformly upon all persons in similar circumstances.”*

These principles on classification require that persons within a class be treated similarly. Hence all persons with disabilities should be provided the GST concession on cars and it cannot be only restricted to persons with orthopaedic disability as it would deprive persons with other disabilities the same treatment and hence the impugned Amendment and Order is in violation of the principles of article 14 and deserves to set aside.

26. **THAT** in all tax legislations there has been no differentiation or classification of any concessions based on the kind of disability of a person. Hence, the provision of the concessional GST of 18 % for cars to be only available to persons with orthopaedic disability under the Impugned Amendment and Order is discriminatory and in violation of Article 14 of the constitution. Even in the past when excise duty was applicable on vehicles and a concessional rate was given to persons with disabilities, there was no restriction based on the kind of disability. Hence the impugned Amendment and Order by providing the concessional rate of GST only for persons with orthopaedic disability is discriminatory and in violation of Article 14 of the constitution.

27. **THAT** the imposition in the impugned Amendment and Order along with the need to make an application in the prescribed format and to seek permission for the GST concession is also arbitrary and burdensome. When the RPWD Act mandates the requirement of a disability certificate for all persons with benchmark disabilities, there is no reasonable basis for requiring a further process to seek permission by making an application from the authorities for seeking GST concession. Any person with a disability should be able to purchase a vehicle with the GST concession by producing their disability certificate, from their dealer, and hence the imposition of such burdensome and arbitrary conditions for making a further application is a violation of Article 14 and deserves to be set aside.

28. **THAT** Section 41(2) of the RPWD Act which mandates that concessions would be provided for vehicles for persons with disabilities does not state that such concessions can be restricted to only some disabilities. Section 41 of the RPWD Act does not distinguish between different types of disabilities. In ***Union of India v. National Federation of the Blind & Ors***, Civil Appeal No. 9096 of 2013, the Hon'ble Supreme Court stated that the PWD Act is a social legislation enacted for the benefit of persons with

disabilities and its provisions must be interpreted in order to fulfil its objective. The Court states that it is a settled rule of interpretation that if the language of a statutory provision is unambiguous, it has to be interpreted according to the plain meaning of the said statutory provision. Hence it is submitted that the Respondent has not adhered to the plain and unambiguous mandate of the Act. Hence restricting the GST concessions only for persons with orthopaedic disability, which is not even a recognised disability under the RPWD Act is in complete violation of the said legislation and deserves to be set aside.

29. **THAT** expensive cars bring more revenue to the government. Denying persons with disability the opportunity to buy expensive cars will result in the government losing the revenue. As per the published government data, very few people have availed the benefits out of 30 lakhs cars sold in the country annually. Restricting the legitimate concession further on the basis of arbitrary factors will infringe on the rights of persons with disability.

30. **THAT** the change in requirements for application of concession rate would negatively affect all persons with disability. They would thus be deprived of an important facet of freedom of movement as guaranteed under Article 19 of the Constitution.

31. **THAT** the Impugned Amendment and Order restricts the choice of motor vehicles to only those powered by Petrol or diesel. Keeping in line with the right to a clean and safe environment as read into Article 21 of the Constitution, there is a rise in the number of motor vehicles using solar or renewable energy, such as hybrid or electric cars. The restriction of concession for only petrol or diesel cars would discourage the choice for a cleaner environment that could be exercised through the purchase of motor vehicles. As such the Impugned Amendment and Order restricting the motor vehicles to only those powered by petrol and diesel should be set aside.

32. THAT the Central government is making changes for the benefit of the persons with disability. This includes rebates in income tax or hike in monthly allowance. Additionally, with the enactment of the new RPWD Act, the list of persons with disability was expanded to include 21 types of disability, making it more comprehensive. This Impugned Amendment and Order is going against the strides made by the government to empower persons with disability.

33. **THAT** internationally India is a signatory to the United Nations Convention on the Rights of Persons with Disabilities. Article 9(1) of the Convention stipulates that State Parties shall take appropriate measures to ensure to persons with disabilities access on an equal basis with others to transportation. The Impugned order violates Article 9 of the convention, by restricting the types of motor vehicles to be provided and to a certain type of disability it would be provided to.

#### **GROUND FOR INTERIM RELIEF**

34. **THAT** during the pendency of the current petition, the continuation of the Impugned Amendment and Order in effect will constitute continuing violations of Article 14 against persons with disability. Additionally, it would also curtail the freedom to move and earn livelihood guaranteed under Article 19 and 21. As such, the Impugned Amendment and Order should be stayed in their implementation pending final disposal of this Petition.

#### **PRAYER**

WHEREFORE, in light of the above facts and circumstances, the Petitioner most respectfully prays that this Hon'ble Court be pleased to:

- A. Issue a writ of certiorari or any other appropriate writ, order or direction, quashing the Amendment Notification dated 30.9.2019 bearing No. 14 / 2019-Integrated Tax (Rate) marked as **ANNEXURE – H** making amendments to the Goods and Services Act 2017 in Sl. 400 in the



Schedule III pertaining to “Cars for Physically handicapped persons” and imposing restrictive conditions to the same;

- B. Issue a writ of certiorari or any other appropriate writ, order or direction, quashing the Order bearing No. F. No: 12(42)/2015-AEI dated 24.10.2019 marked as **ANNEXURE – J; and**
- C. Grant any other relief, which the Hon’ble Court deems fit in the circumstances of the case in the interests of justice and equity.

#### **INTERIM PRAYER**

Pending final disposal of this petition, it is prayed that this Hon’ble Court may be pleased to stay the operation of Amendment Notification dated 30.9.2019 bearing No. 14 / 2019-Integrated Tax (Rate) marked as **ANNEXURE – H)** and Order bearing No. F. No: 12(42)/2015-AEI dated 24.10.2019 marked as **ANNEXURE – J** in the interest of justice and equity.

Place: Bengaluru

Counsel for the Petitioner

Date:

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