

**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT**

**THE HONOURABLE MR. JUSTICE T.R.RAVI**

**MONDAY, THE 24<sup>TH</sup> DAY OF JANUARY 2022 / 4<sup>TH</sup> MAGHA, 1943**

**WP(C) NO. 8382 OF 2020**

**PETITIONERS:**

1 V.VIJAYAKUMAR,  
AGED 67 YEARS  
S/O.VELAYUDHAN, VASAVAMANDIRAM, AITHOTTUVA,  
WEST KALLADA P.O.,  
KOLLAM DISTRICT SNDP YOGAM MEMBERSHIP NO.326831.

2 PATRA RAGHAVAN,  
AGED 72 YEARS  
S/O.T.K.RAGHAVAN, TWINKLE, PATTATHANAM,  
COLLEGE JUNCTION, KOLLAM - 690 001 SNDP YOGAM  
MEMBERSHIP NO.208648.

BY ADVS.  
SRI K.JAGADEESCHANDRAN NAIR  
SRI.D.ANIL KUMAR

**RESPONDENTS:**

1 S.N.D.P YOGAM,  
REPRESENTED BY ITS GENERAL SECRETARY,  
OFFICE OF S.N.D.P.YOGAM, KOLLAM,  
PIN - 691 001.

2 GENERAL SECRETARY,  
S.N.D.P.YOGAM, OFFICE OF S.N.D.P.YOGAM,  
KOLLAM, PIN - 691 001.

3 UNION OF INDIA,  
REPRESENTED BY SECRETARY TO GOVERNMENT,  
MINISTRY OF LAW AND COMPANY AFFAIRS,  
CENTRAL SECRETARIAT, NEW DELHI - 110 003.

4 STATE OF KERALA,  
REPRESENTED BY CHIEF SECRETARY, SECRETARIAT,  
THIRUVANANTHAPURAM - 695001.

5 INSPECTOR GENERAL OF REGISTRATION,  
VANCHIYOOR, VANCHIYOOR P.O.,  
THIRUVANANTHAPURAM, PIN - 695 035.

BY ADVS.

R1 & R2 BY SRI.A.N.RAJAN BABU

SRI.P.GOPALAKRISHNAN (MVA)

R3 SHRI.S.MANU, ASG OF INDIA

R4 & R5 BY SMT.DEEPAA NARAYANAN, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON  
17.01.2022, ALONG WITH WP(C).1385/2021, THE COURT ON 24.1.2022  
DELIVERED THE FOLLOWING:

**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT**

**THE HONOURABLE MR. JUSTICE T.R.RAVI**

**MONDAY, THE 24<sup>TH</sup> DAY OF JANUARY 2022 / 4TH MAGHA, 1943**

**WP(C) NO. 1385 OF 2021**

**PETITIONERS:**

- 1 BHAGYADAS.M  
AGED 24 YEARS  
DAUGHTER OF MOHAN DAS, RESIDING AT SREERAGAM,  
AITHOTTUVA, WEST KALLADA P.O.,  
KOLLAM DISTRICT-691 500.
- 2 DHARMARAJAN  
AGED 55 YEARS  
SON OF BHASKARAN,  
RESIDING AT SREERAGAM, AITHOTTUVA, WEST KALLADA  
P.O., KOLLAM DISTRICT-691 500.  
  
BY ADVS.  
JOSEPH KODIANTHARA (SR.)  
SRI.V.ABRAHAM MARKOS  
SRI.ABRAHAM JOSEPH MARKOS  
SRI.ISAAC THOMAS  
SHRI.ALEXANDER JOSEPH MARKOS  
SHRI.SHARAD JOSEPH KODANTHARA

**RESPONDENTS:**

- 1 ARUVIPURAM S.N.D.P YOGAM  
RERESENTED BY ITS GENERAL SECRETARY,  
OFFICE OF S.N.D.P YOGAM, KOLLAM-691 001.
- 2 THE GENERAL SECRETARY  
ARUVIPURAM S.N.D.P. YOGAM,  
OFFICE OF S.N.D.P. YOGAM, KOLLAM-691 001.
- 3 UNION OF INDIA  
REPRESENTED BY SECRETARY TO GOVERNMENT, MINISTRY OF  
CORPORATE AFFAIRS, A-WING, SHASTRI BHAWAN,  
RAJENDRA PRASAD ROAD, NEW DELHI-110001

4 STATE OF KERALA  
REPRESENTED BY CHIEF SECRETARY, SECRETARIAT,  
THIRUVANANTHAPURAM-695 001.

5 INSPECTOR GENERAL REGISTRATION  
VANCHIYOOR, VANCHIYOOR P.O.,  
THIRUVANANTHAPURAM-695 035.

BY ADVS.

R1 & R2 BY SRI.A.N.RAJAN BABU

SRI.P.GOPALAKRISHNAN (MVA)

SRI.A.R.EASWAR LAL

R3 BY SHRI.S.MANU, ASG OF INDIA

R4 & R5 BY SMT.RESHMI K.M., GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON  
17.01.2022, ALONG WITH WP(C).8382/2020, THE COURT ON 24.1.2022  
DELIVERED THE FOLLOWING:

**T.R.RAVI,J.**

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**W.P.(C)Nos.8382 of 2020 & 1385 of 2021**

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**Dated this the 24<sup>th</sup> day of January, 2022**

**JUDGMENT**

The reliefs sought for in these writ petitions are intrinsically connected and the writ petitions are hence being heard and disposed of together.

**W.P.(C)No.8382/2020**

2. This writ petition has been filed praying to quash Ext.P5 order issued by the 3<sup>rd</sup> respondent whereby M/s.Sree Narayana Dharma Paripalana Yogam (hereinafter referred to as 'the Yogam') was exempted from the provisions of Sections 172 (2), 219 and Article 14 of Table C of Schedule I of the Companies Act, 1956 (hereinafter referred to as 'the Act'), in exercise of the power conferred under Section 25(6) of the Act. The petitioner has also prayed for a declaration that clause 44 of the Articles of Association of the Yogam is ultra vires the Union, illegal and unenforceable in

law and for a writ of mandamus appointing an independent and responsible person or persons as Administrator/Administrators for the Yogam for the purpose of preparing a true and correct voters' list of the members and to conduct the election thereafter.

**W.P.(C)No.1385/2021**

3. The writ petition has been filed praying for a writ of certiorari to quash Ext.P2 order issued by the 3<sup>rd</sup> respondent (Ext.P5 in W.P.(C)No.8382/2020) or in the alternative to declare Ext.P2 as having been rendered without jurisdiction, obtained by fraud, misrepresentation and suppression of facts and therefore liable to be quashed. The petitioner has also sought for a declaration that every member of the Yogam has a right to vote at any election to be held by the Yogam. Unless otherwise indicated, the reference to documents in this judgment are as they are referred to in W.P. (c)No.8382 of 2020.

**FACTS RELEVANT FOR DECIDING THE DISPUTE:**

4. The Yogam was originally incorporated as a Company under Regulation 1 of 1063 of Travancore Regulations, which was the equivalent of the Indian Companies Act, 1882. Ext.P1 is the copy of the Certificate of Incorporation of the Yogam and it is dated

15.05.1903. Ext.P1 would show that the Yogam was formed for the purpose of promoting and encouraging religious and secular education and industrious habits among the 'Ezhava' community and the doing all such other things as are incidental or conducive to the attainment of the above said objects with limited liability, but without the addition of the word 'Limited' to its name. Such a form of registration was permissible under Section 26 of the Indian Companies Act, 1882 which corresponds to Section 25 of the Companies Act, 1956. The Yogam continued to be governed by the Companies Act, 1956. The Kerala Non-Trading Companies Act,1961 (Act 42 of 1961) (hereinafter referred to as the Kerala Act) came into force with effect from 01.03.1962. A copy of the Act has been produced as Ext.P1 in W.P.(C)No.1385/2021. As per the preamble to the Kerala Act, its purpose is to provide for the incorporation, regulation and winding up of Companies, other than trading corporations (including banking, insurance and financial corporations), with objects confined to the State of Kerala. The petitioners as well as the contesting respondents (Yogam) are now in agreement, that by virtue of the Kerala Act, the Yogam is governed by the Kerala Act and not by the Companies Act,1956 and its

successor enactment. In 1968, regulations were issued under the Kerala Act and Regulation 6 stipulated that the Memorandum of Association of the proposed company shall be in the Form specified in Annexure 1 or in a Form as near to, as circumstances admit. Clause 5(6) of Annexure 1 says that no alteration shall be made to the Memorandum of Association or to the Articles of Association of the Company which are for the time being in force, unless the alteration has been previously submitted to and approved by the Government.

5. Ext.P4 is the Articles of Association of the Yogam, of the year 1966. Clause 47 of Ext.P4 which is in the vernacular, when translated to English says that in the general meeting of the Yogam, the members of the Director Board, Union Presidents, Union Secretaries and 1% of the permanent members of the Unions who are selected in the manner prescribed, will be entitled to participate. That is to say, if there are 100 permanent members in a Union, 1% will be entitled to represent in the general meeting. The stipulation in Clause 47 was based on a resolution dated 19.03.1966 as can be seen from Ext.P4. Prior to the above resolution, all members were entitled to participate in the General Meeting. Clause 47 was subject



matter of a challenge before this Court and a Division Bench of this Court in the decision dated 28.11.1972 in **P.C.Aravindhnan v. M.A.Kesavan & Ors.** reported in **[1973 KLT 70]** declared that Clause 47 of the Articles of Association of the Yogam is violative of the provisions of Table C of Schedule 1 of the Companies Act, 1956 and hence void. It would appear from the judgment that the provisions of the Kerala Act which had by then come into force was not considered by the Division Bench. The Court proceeded on the basis that the Companies Act, 1956 governs the Yogam. Section 181 of the Companies Act, 1956 provided that no member shall exercise any voting right in respect of any shares registered in his name, on which any calls or other sums presently payable by him have not been paid, or in regard to which the Company has, and has exercised, any right of lien. The above Section permits restriction on the voting right for the reasons stated therein. The Division Bench held that every member of a Company is entitled to take part in its administration and that right can be exercised only in the meeting of shareholders. It was held that such right cannot be restricted. The right was inherent in the membership of the Company and need not be specifically conferred upon. It was on the above reasoning that

the Court held that clause 47 is violative of the provisions in Table C of Schedule 1 and the provisions of the Companies Act and hence void. However, in paragraph 21 of the judgment, the Division Bench observed that it is open to the Yogam to take advantage of Section 25(6) of the Companies Act.

6. The Yogam thereafter approached the Central Government under Section 25(6) of the Companies Act, and, apparently under a mistaken notion that the Yogam was governed by the Companies Act and not by the Kerala Act, a request was made to exempt the Yogam from the provisions of Section 172(2), 219 and Article 14 of Table C. The main dispute in these writ petitions is regarding Article 14 in Table C which says that "every member shall have one vote". The Central Government by Ext.P5 order in W.P. (C)No.8382/2020 granted exemption to the Yogam from the above provisions. The order is dated 20.08.1974. It can be seen from Ext.P4 that even prior to Ext.P5 order, the Yogam has adopted Schedule A of Act 9 of 1114 ME. It is seen from Ext.R1(p) produced by the Yogam in their second counter affidavit filed in W.P. (C)No.1385/2021 that a special resolution to adopt Table C instead of Table A was passed only on 09.11.1974, subsequent to Ext.P5

order. It would thus appear that the Yogam had moved the Central Government for exemption from Article 14 of Table C, when the Yogam as a matter of fact had adopted Table A and not Table C. It is in the above circumstances that the petitioners have filed these writ petitions seeking quashing of Ext.P5 order issued in 1974 for the reason that the Central Government did not have any power to grant exemption, since the Yogam was governed by the Kerala Act and even on facts, the order has been issued without any reference to the fact that the Yogam had actually adopted Table A and not Table C. Even though the challenge is made after several years of the issuance of Ext.P5, it is the contention of the petitioners that the illegality should not be allowed to be perpetrated, even if the actions taken so far are to be protected to the possible extent.

7. The Yogam had filed a counter affidavit on 20.05.2009 in C.P.No.18/2008 before this Court, a copy of which has been produced as Ext.P6, wherein it is admitted that the Yogam is governed by the Kerala Act. Such an admission is also seen in Ext.P7 dated 12.02.2020 which is the judgment of this Court in F.A.O.No.18/2020. Ext.P8 dated 26.12.2019 is an order issued by the Government of Kerala authorising the Registration Deputy

Inspector General (Licensing) to be the Adjudicating Authority with regard to filing of annual returns of the Yogam. The order has been issued on the basis that the Kerala Act applies to the Yogam. Ext.P10 is an order dated 21.04.2015 issued by the Company Law Board, Chennai, where again an application complaining of mismanagement was rejected for the reason that the Yogam is governed by the Kerala Act and the Company Law Board lacks jurisdiction. Another document showing the fact that the Yogam admits that it is governed by the Kerala Act is Ext.P11 dated 02.10.2005, which is an application filed by the Yogam itself, before the Registrar of Companies, Ernakulam, requesting that all records relating to the Yogam be transferred to the Office of the IG of Registration, State of Kerala. The reason stated in the application is that the Yogam is governed by the Kerala Act.

### **ISSUES FOR CONSIDERATION**

8. The crucial question to be decided is whether every member of the Yogam has got a right to vote. If the Yogam is a Company Limited by Shares, by operation of Section 87(1)(a) of the Companies Act, every member will have a right to vote. If on the other hand the Yogam is a Company Limited by Guarantee, then its

Articles of Association should be in one of the forms in Table C, D or E. According to the Yogam, Table C will apply. Clause 14 of Table C says that "every member shall have one vote". Whether the Yogam can delete the said clause and restrict the voting right to one representative for every 200 persons will then be the issue to be decided. According to the petitioners, going by Section 29 of the Companies Act, if the Articles of Association of the Yogam is inconsistent with the model Articles of Association, the model Articles of Association will prevail over that of the Yogam. It is also submitted that by operation of Section 9 of the Companies Act, 1956, the Act has an overriding effect over the Memorandum and Articles of Association.

9. Even on the admitted facts, till an amendment restricting the voting right was brought in for the first time in the form of clause 47 in 1966, every member could vote. The amendment was challenged and a Division Bench of this Court in **Aravindhan (supra)** held that Clause 47 is void. It is thereafter, Ext.P5 order was issued by the Central Government. It is to be noted that the Kerala Act had come into force in 1962 and even when clause 47 was introduced, the Yogam was legally to be governed by the Kerala

Act. The fact that the Kerala Act governs the field was never noticed either at the time of bringing in the amendment or when the issue was considered by this Court, resulting in the judgment dated 28.11.1972. While considering the application for exemption in 1974, the Central Government overlooked the aspect that the Yogam was governed by the Kerala Act. When the Kerala Act is to apply, the consideration of a request under Section 25 of the Companies Act, 1956, can only be by the State Government and not the Central Government. After Ext.P5 order was issued by the Central Government, clause 47 which had been struck down by this Court was brought back in 1977. This was again amended in 1999 whereby instead of one out of 100, the representation of members in General meeting is restricted to one out of 200 members. The clause 47 has been replaced by Clause 44 in the amended Articles of Association. The petitioner contends that since the Kerala Act applies, the process by which clause 47 was brought back in 1977 is not supported by law. The Central Government could not have granted exemption and the power is to be exercised by the State Government.

10. Sri A.N.Rajan Babu, appearing for the Yogam seeks to

defend the Government order dated 20.08.1974. It is contended that Schedule A applies in cases of Companies Limited by shares. Section 29 deals with Companies not limited by shares, to which Table C Schedule 1 will be applicable. It is contended that Table C should be deemed to have been adopted by the Yogam. According to him, the Articles of Association was amended adopting the C Schedule and the Memorandum and Articles of Association together constitutes the framework of the Company. It is further contended that the Memorandum and Articles of Association have a binding force and are to be treated as a statutory agreement to which all the members have subscribed to. As such when a resolution is adopted by the Yogam amending the Articles of Association or the Memorandum of Association, it is binding on all members and the petitioners cannot challenge the amendment or the order Ext.P5 issued by the Central Government which was pursuant to an application filed by the Yogam as authorised by the members of the Yogam. It is submitted that when the members of the Yogam itself wanted their voting rights to be curtailed and on that basis orders have been issued, it is not open to some of the members to challenge the same. It is further submitted that after the

amendment made in 1999 was registered on 7.1.2001 with the Registrar of Companies, the General Body of the Yogam was being held with such restricted membership and the challenge is preferred after 20 years, which should not be entertained by this Court. It is further submitted that the order that is challenged was issued as early as in 1974 and the present challenge is highly belated. The counsel submits that once Table C is adopted, nothing further remains.

### **STATUTORY PROVISIONS WHICH HAVE A BEARING**

11. The following statutory provisions in the Companies Act, 1956, which are relevant for consideration of the issue in question are extracted below;

**“Section 9.- Act to Override Memorandum, Articles,**

**etc.-** Save as otherwise expressly provided in the Act -

(a) the provisions of this Act shall have effect notwithstanding anything to the contrary contained in the memorandum or articles of a company, or in any agreement executed by it, or in any resolution passed by the company in general meeting or by its Board of directors, whether the same be registered, executed or passed, as the case may be, before or after the commencement of this Act ; and

(b) any provision contained in the memorandum, articles,



agreement or resolution aforesaid shall, to the extent to which it is repugnant to the provisions of this Act, become or be void, as the case may be.

**Section 12.- Mode of forming incorporated company.-**

(1) Any seven or more persons, or where the company to be formed will be a private company, any two or more persons, associated for any lawful purpose may, by subscribing their names to a memorandum of association and otherwise complying with the requirements of this Act in respect of registration, form an incorporated company, with or without limited liability.

(2) Such a company may be either-

(a) a company having the liability of its members limited by the memorandum to the amount, if any, unpaid on the shares respectively held by them (in this Act termed "a company limited by shares") ;

(b) a company having the liability of its members limited by the memorandum to such amount as the members may respectively undertake by the memorandum to contribute to the assets of the company in the event of its being wound up (in this Act termed "a company limited by guarantee") ; or (c) a company not having any limit on the liability of its members (in this Act termed "an unlimited company").

**Section 13.- Requirements with respect to**

**memorandum.-**

XXXXXXXXX                      XXXXXXXXXXX                      XXXXXXXXXXX

(3) The memorandum of a company limited by guarantee shall also state that each member undertakes to contribute to the assets of the company in the event of its being wound up while he is a member or within one year after he ceases to be a member, for payment of the debts and liabilities of the company, or of such debts and liabilities of the company as may have been contracted before he ceases to be a member, as the case may be, and of the costs, charges and expenses of winding up, and for adjustment of the rights of the contributories among themselves, such amount as may be required, not exceeding a specified amount.

**Section 14.-** Form of memorandum.- The memorandum of association of a company shall be in such one of the Forms in Tables B, C, D and E in Schedule I as may be applicable to the case of the company, or in a Form as near thereto as circumstances admit.

**Section 25.- Power to dispense with "Limited" in name of charitable or other company.-**

(1) Where it is proved to the satisfaction of the Central Government that an association-

- (a) is about to be formed as a limited company for promoting commerce, art, science, religion, charity or any other useful object, and
- (b) intends to apply its profits, if any, or other income in promoting its objects, and to

prohibit the payment of any dividend to its members,

the Central Government may, by licence, direct that the association may be registered as a company with limited liability, without the addition to its name of the word "Limited" or the words "Private Limited".

(2) The association may thereupon be registered accordingly; and on registration shall enjoy all the privileges, and (subject to the provisions of this section) be subject to all the obligations, of limited companies.

(3) to (5) xxxxxxxx                      xxxxxxxx                      xxxxxxxx

(6) It shall not be necessary for a body to which a licence is so granted to use the words "Limited" or the words "Private Limited" as any part of its name and, unless its articles otherwise provides, such body shall, if the Central Government by general or special order so directs and to the extent specified in the directions, be exempt from such of the provisions of this Act, as may be specified therein

xxxxxxx                      xxxxxxxx                      xxxxxxxx

**Section 28.- Adoption and application of Table A in the case of companies limited by shares.-**

(1) The articles of association of a company limited by shares may adopt all or any of the regulations contained in Table A in Schedule I.

(2) In the case of any such company which is registered after the commencement of this Act, if articles are not registered, or if articles are registered, insofar as the

articles do not exclude or modify the regulations contained in Table A aforesaid, those regulations shall, so far as applicable, be the regulations of the company in the same manner and to the same extent as if they were contained in duly registered articles.

**Section 29.- Form of articles in the case of other companies.**- The articles of association of any company, not being a company limited by shares, shall be in such one of the forms in Tables C, D and E in Schedule I as may be applicable, or in a form as near thereto as circumstances admit:

Provided that nothing in this section shall be deemed to prevent a company from including any additional matters in its articles insofar as they are not inconsistent with the provisions contained in the form in any of the Tables C, D and E, adopted by the company.

**Section 31.- Alteration of articles by special resolution** (1) Subject to the provisions of this Act and to the conditions contained in its memorandum, a company may, by special resolution, alter its articles:

Provided that no alteration made in the articles under this sub-section which has the effect of converting a public company into a private company, shall have effect unless such alteration has been approved by the Central Government.

(2) Any alteration so made shall, subject to the provisions of this Act, be as valid as if originally contained in the articles and be subject in like manner to alteration by

special resolution.

**Section 37.- Provision as to companies limited by**

**guarantee.-** (1) In the case of a company limited by guarantee and not having a share capital, and registered on or after the first day of April, 1914, every provision in the memorandum or articles or in any resolution of the company purporting to give any person a right to participate in the divisible profits of the company otherwise than as a member shall be void.

(2) For the purpose of the provisions of this Act relating to the memorandum of a company limited by guarantee and of this section, every provision in the memorandum or articles, or in any resolution, of any company limited by guarantee and registered on or after the first day of April 1, 1914, purporting to divide the undertaking of the company into shares or interests, shall be treated as a provision for a share capital, notwithstanding that the nominal amount or number of the shares or interests is not specified thereby.

**Section 87.- Voting rights** (1) Subject to the provisions of section 89 and sub-section (2) of section 92-

(a) every member of a company limited by shares and holding any equity share capital therein shall have a right to vote, in respect of such capital, on every resolution placed before the company."

12. Relevant provisions in the Kerala Non-trading Companies Act, 1961 are extracted below;

**“2. Definitions.**—In this Act and in the Companies Act, 1956 (Central Act I of 1956), as applied to the State of Kerala by section 3, unless the context otherwise requires,—

(1)“company” means a company, other than a trading corporation (including banking, insurance and financial corporations), with objects confined to the State of Kerala formed and registered under the Companies Act, 1956 (Central Act I of 1956), as modified by this Act, or an existing company as defined in clause (2).

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**3. Application of the Companies Act, 1956 (Central Act I of 1956) to non-trading companies with objects confined to the State of Kerala.-** The Companies Act, 1956, (Central Act I of 1956), in so far as it is the law relating to companies, other than trading corporations (including banking, insurance and financial corporations), with objects not confined to one State shall, mutatis mutandis, and subject to the modifications specified in the Schedule to this Act, be applicable to the State of Kerala, and shall be the law relating to companies, other than trading corporations (including banking, insurance and financial corporations, with objects confined to the State of Kerala.

**4. Provision relating to existing companies.**— Every existing company with its registered office in any place in the State of Kerala shall be deemed to be registered under the Companies Act, 1956 (Central Act I of 1956),

as applied to the State of Kerala by section 3, and shall be governed by the said Act, accordingly.

**5. Validation of registration of non-trading companies under Central Act 1 of 1956.-** Every company other than a trading corporation (including banking, insurance and financial corporations), with objects confined to the State of Kerala, registered before the commencement of this Act under the Companies Act, 1956 (Central Act 1 of 1956), shall be deemed to have been validly and lawfully registered as if the said Act, in so far as it relates to such companies, had been passed by the State Legislature.

**6. Transfer of records relating to existing companies to Registrar.-** On the commencement of this Act, the records relating to existing companies in the office of Registrars appointed under the Companies Act, 1956 (Central Act 1 of 1956), shall be transferred to the office of the Registrar referred to in clause (3) of section 2 and shall thereafter be maintained in that office."

### **ARGUMENTS ADVANCED BY COUNSEL ON EITHER SIDE**

13. Sri Joseph Kodianthara, learned Senior Advocate appearing for the petitioners submitted that admittedly all the members were entitled to vote at the time of formation of the Company, which is continued till 1966. Amendment was sought to be introduced in 1966 whereby clause 47 of the Articles of Association of the Yogam was sought to be amended to the effect

that 1% of the total members of the Union could alone take part in the General Body Meeting. The above amendment was challenged and it resulted in the judgment in **Aravindhana (supra)**. This Court held that clause 47 is violative of the provisions contained in Table C to Schedule 1 and the provisions of the Companies Act and is void. The Division Bench in the above case was considering a first appeal filed against the judgment of a learned Single Judge in Company Petition No.10/1970. The above petition was filed under sections 397 and 398 of the Act by two members, for prevention of oppression and mismanagement by the General Secretary of the Yogam. The learned Single Judge allowed the petition and by way of an interim arrangement appointed two Advocates of this Court as Administrators for carrying on the affairs of the Yogam and to convene a general meeting of the Yogam in accordance with the 1966 Articles of Association and to conduct the elections. The order was challenged before the Division Bench in appeal contending that Regulation 47 of the 1966 Articles of Association is void. On the basis of an earlier judgment in Company Petition No.6/1969, a contention was raised before the Division Bench that the Court has already held that the Yogam is a Company Limited by Guarantee and



the said finding will be *res judicata*. The Bench did not choose to go into the correctness of the said plea and assumed for the purpose of the discussion that the Yogam is not a Company Limited by Shares. In paragraph 17, the Court considered the contention on behalf of the respondents based on the absence of a provision conferring voting rights on the members of the Companies Limited by Guarantee similar to Section 87 of the Companies Act, 1956, which confers voting rights to members of Companies Limited by Shares. The Division Bench held that the conferment of voting right by a specific provision cannot be a criteria to hold that there is no such right available to members of the Companies Limited by Guarantees to be present and to vote in the meeting of a Company. The Court went on to state that a Company registered under the Companies Act is an association of persons which can function only through its members. Before the Division Bench, the parties appear to have agreed that Table C governs the Yogam. Article 14 of Table C shows that every member shall have one vote. The Court went on to hold that every member is entitled to vote and there cannot be a restriction by operation of clause 47 of the Articles of Association. It can thus be seen that whether the company is limited by shares or

by guarantee, all members are to be entitled to vote in usual course. Section 25(6) of the Act empowers the Central Government to issue orders exempting a company from such of the provisions of the Act as is specified in the order. On the basis of an observation in the judgment that to address difficulties of convening of a meeting to large body of members it is open to the Yogam to take advantage of Section 25(6) of the Companies Act, the Yogam appears to have approached the Central Government which resulted in Ext.P5 order dated 20.8.1974. The counsel submits that after the Kerala Act came into force in 1962, admittedly, the Yogam is governed by the 1961 Act and not the Companies Act. Going by the provisions contained in the Kerala Act, the provisions of the Companies Act are to apply with certain modifications as are stated in the Schedule to the Act. One of the modifications stated is that reference to Central Government and Government is to be construed as reference to the Government of Kerala. That is to say that if Section 25(6) of the Act can be applied for the purpose of seeking exemption, the application for such a relief has to be made to the State Government. It is hence submitted that the application submitted in 1974 before the Central Government itself is an application which was not

maintainable and the same ought to have been made before the State Government and the State Government alone had the power to grant such exemptions and that, as long as there is no order by the State Government granting an exemption similar to Ext.P5 order, the Yogam cannot restrict the voting rights of its members. It is submitted that the clause which was struck down by this Court in **Aravindhan (supra)** could not have been later reintroduced in 1977 on the basis of an order issued without jurisdiction or authority by the Central Government in 1974 nor could there have been a further amendment in the year 1999, whereby the restriction was even increased by making it half percent of the total number of members in a Union.

14. Another contention raised by the learned Senior Counsel is that even though this Court had observed that the parties have agreed that Table C applies, as a matter of fact, going by the records, on the date on which the application was made before the Central Government and on the date on which Ext.P5 was issued by the Central Government, the Memorandum and Articles of Association of the Yogam stated that it is governed by A schedule. This is all the more clear from Ext.R1(b) produced along with the

second additional counter affidavit filed in W.P.(C)No.1385/2021. The said document says that on 9.11.1974 an Extraordinary General Body Meeting of the Yogam was held at Kollam Terminus Theatre wherein the Articles of Association which were framed on 19.3.1966 at the meeting held in Ernakulam Town Hall was amended. It can be seen that Article 1 was amended by including Table C in the place of Table A. In the second additional counter affidavit it is admitted that the amendment was brought in only after Ext.P5 order was passed on 23.8.1974 by the Central Government. It is thus evident that the Central Government while issuing Ext.P5 order was not aware of the fact that on that day the Articles of Association stood adopting Table A and not Table C. A reading of Ext.P5 will show that the order proceeded as if the Yogam was a Company registered under the Travancore Regulation as an association with limited liability and was seeking exemption from the provisions of Sections 172(2) and 219 and Article 14 of Table C of Schedule 1. When Table C itself was not available, there is no question of exempting the provisions of Article 14 of Table C; is the contention.

15. The Senior Counsel further pointed out that Section 8 of the Companies Act, 2013, corresponds to Section 25 of the 1956 Act

but a provision similar to Section 25(6) of the 1956 Act is no longer available. The only provision under which a company can be exempted from the provisions of the 2013 Act is Section 462, but the same can apply only as a general exemption. It is further pointed out as per Section 465 of the 2013 Act, the 1956 Act stands repealed and under Section 465(2)(a) the only aspects saved from the repeal are actions taken or purported to have been done etc., in so far as they are not inconsistent with the provisions of the new Act. It is admitted in the counter affidavit of the Yogam that in Ext.R1(c) order dated 23.8.2005, the Central Government had held that the Kerala Act is applicable, while rejecting an application filed by some members of the Yogam seeking permission/sanction to move a petition under Section 397/398 of the 1956 Act before the Company Law Board, Chennai. The above order was set aside by the Delhi High Court by its judgment dated 9.2.2009, directing the Central Government to consider the issue afresh. The order is produced as Ext.R1(d). The reason stated in the judgment is that the order of the Central Government does not consider the issue as to whether the activity of the company is confined to the State of Kerala properly. The Court observed that the issue can be decided on

the basis of an interpretation with is either subject based ie. "Ezhava Community" or activity/operation based. However, the petitioners before the High Court did not pursue the matter any further. The Delhi High Court did not render a finding on the applicability of the Central Act or the Kerala Act. The attempt in the counter affidavit of the Yogam appears to be to justify the authority of the Central Government, despite the fact that the Kerala Act had come into force in 1962, by taking shelter under the observation of this Court in **Aravindhan (supra)**, Ext.P5 order and the order of the Delhi High Court Ext.R1(d) whereby the order of the Central Government was set aside. Neither the judgment in **Aravindhan (supra)** nor the judgment of the Delhi High Court, have considered *inter alia* as to which Act is applicable.

16. Sri Rajan Babu, counsel for the Yogam addressed elaborate arguments with regard to the right of the petitioners to challenge Ext.P5 on the ground that the members are bound by the amendment of the Articles of Association and were not entitled to challenge the same. It was also contended that Ext.P5 was issued in 1974 at a time when the Companies Act, 1956 was being followed by the Yogam and it was within the authority of the Central

Government to issue such an order. It is submitted that under Section 10 of the 2013 Act, there is a statutory agreement between the members as regards the contents of the Memorandum and Articles of Association. On facts, it is contended that the membership of the Yogam increased to around 12 lakhs by 1998 which necessitated the reduction of representation of members in the General Body meetings. It is contended that the Articles as amended in 1999 is being followed till now and there is no need for any interference at this stage at the instance of members who are bound by the amendment.

17. Detailed arguments were also addressed on the question whether the company is limited by shares or limited by guarantee. On the basis of the judgment of this Court in **In Re SNDP Yogam, Quilon** reported in **[1970 KLT 365]**, the counsel for the Yogam contended that it has categorically been held that the Yogam cannot be treated as a Company Limited by Shares and is a Company Limited by Guarantee. A reading of the judgment will show that this Court held that the company is not limited by shares. However, the judgment does not contain any discussion regarding the question whether the Yogam is a Company Limited by Guarantee, except a

finding being entered in that regard. In **Aravindhan (supra)**, the Division Bench did not go into the question, but held that even if it is to be presumed that the Yogam is limited by guarantee, going by Article 14 of Table C which would then be applicable, every member has a right to vote. The view expressed by the Division Bench was noted with approval by the Delhi High Court in the decision in **Pramod Chopra and others v. Apparels Export Promotion Council** reported in **[ILR 1984 Delhi 717]**. Sri D. Anilkumar, counsel appearing for the petitioners in W.P.(C)No.8382 of 2020, supplemented the arguments advanced by Sri Joseph Kodianthara, Senior Counsel, and submitted that Section 13(2) and (3) of the 1956 Act specifically states as to what should be contained in the Memorandum of Association of a Company Limited by Guarantee and a reference to the Memorandum will show that no such details are stated in the Memorandum of the Yogam to the effect that it is limited by guarantee. It is hence submitted that the observation in the judgment in **In Re SNDP (supra)** will not by itself have the effect of rewriting the Memorandum of Association of the Yogam.

18. The Counsel for the Yogam does not dispute the fact that the Yogam is governed by the provisions of the Kerala Act. However,



the contention is that Ext.P5 exemption has been validly granted by the Central Government and that the said exemption continues to be valid even after the Companies Act 2013 came into force. It is further contended that for the last 46 years a representative General Body alone is being convened for the purpose of election. It is submitted that there are now 32 lakhs members in the Yogam. It is contended that there is no inconsistency between Ext.P5 and the provisions of the Companies Act, 2013, regarding the power to grant exemption to the companies. It is contended that the petitioners are barred by the principles of *res judicata* in the light of the decisions in **Aravindhan (supra)** and the judgment in O.S.45 of 1999 which is a suit in which the issue regarding Ext.P5 was put in issue. Another contention taken is that the Latin maxim "Ex diuturnitate (wrongly quoted as duntumitate in the counter affidavit) temporis omnia praesumuntur rite et solenniter esse acta" is applicable.

### **CONSIDERATION**

**Whether the contentions raised are barred by principles of res judicata or estoppel ?**

19. The specific question that is put in issue in these writ petitions is whether Ext.P5 order issued by the Central Government

in purported exercise of the power available under Section 25(6) of the Companies Act, 1956 can be sustained legally, given the fact that the Yogam is governed by the Kerala Act with effect from 1.3.1962. Such a question was never put in issue before the Division Bench of this Court in **Aravindhan (supra)**. The issue that was considered by this Court was the validity of Clause 47 of the Articles of Association of the Yogam which restricted the voting rights of members. Even though the question whether the Yogam is a Company Limited by Shares or Guarantee was raised before the Division bench, the Bench observed that it is not necessary to go into the issue and even assuming that the Yogam was a Company Limited by Guarantee, the voting right cannot be restricted in view of Article 14 of Schedule C. It is well settled that only matters that are put in issue and considered and decided will act as *res judicata* between the same litigants. A decision is only an authority for what it actually decides. What is of the essence in a decision is its ratio and not every observation found therein nor what logically follows from the various observations made in it [See **State of Orissa v. Sudhansu Sekhar Misra (AIR 1968 SC 647)**]. The above decision was noted with approval by the Hon'ble Supreme Court

in a recent decision in **State of Kerala v. Mother Superior Adoration Convent, [(2021) 5 SCC 602]** wherein it was observed that it is well settled that a decision is only an authority for what it decides and not what may logically follow from it. *A mere observation by the Court regarding a legal remedy that might be available to a losing party in a litigation is never treated as res judicata.* As such it cannot be held that the petitioners are barred by the principles of *res judicata* in putting forth such a contention. Regarding the judgment in O.S.45 of 1999, admittedly, the judgment is challenged in appeal and is pending before this Court as R.F.A.No.843 of 2003. The decision has not reached its finality. The said finding also cannot be *res judicata*. Regarding the question whether the petitioners are barred by *res judicata* regarding the contention that the Yogam is a Company Limited by Shares in view of the judgment of a learned Single Judge in **In re SNDP(supra)**, the judgment will clearly show that this Court had not considered the issue as to whether the Yogam is a Company Limited by Guarantee with reference to the statutory provisions contained in Section 13 of the Act. A finding that a company cannot be treated as a Company Limited by Shares by itself cannot create a presumption

that it is limited by guarantee. The findings of the learned Single judge in the judgment in **In Re SNDP (supra)** cannot in my opinion be treated as a binding precedent regarding the question, since it is rendered without any discussion on the issue and without reference to the statutory provisions. However, I do not think it is necessary in these proceedings to go into the question whether the Yogam is a Company Limited by Shares or Guarantee for the reason that in **Aravindhan (supra)** this Court categorically held that even if the Yogam is a Company Limited by Guarantee, all members have a right to vote. I am in complete agreement with the above view. It is immaterial whether the company is limited by shares or by guarantee, when it comes to the question of right to vote. The right to vote could only have been taken away by a legal and valid order issued by the appropriate Government under Section 25(6) of the Act. The said finding actually acts as *res judicata* against the Yogam.

**Whether Ext.P5 can be treated to be a valid order issued with necessary legal authority ?**

20. Ext.P5 purports to have been issued on an application submitted before the Central Government under Section 25(6) of the Companies Act, 1956. The application has been preferred admittedly

after the Kerala Act came into force in 1962. The apparent reason for preferring the application before the Central Government is the observation contained in the judgment in **Aravindhan (supra)**. In the said judgment, this Court had only observed that the Yogam is not without remedy and they can always approach the Central Government under Section 25. This Court had not considered whether such an application has to be preferred before the Central Government or the State Government in view of the Kerala Act. As a matter of fact it was not even brought to the notice of the Court that the Kerala Act applies to the Yogam. Thus Ext.P5 cannot be justified as an order issued on the basis of directions issued by this Court.

21. By operation of Sections 3 to 6 of the Kerala Act, the registration of Yogam as a non-trading company under the Companies Act, 1956 is deemed to be a registration in the State of Kerala. The Kerala Act is a statute falling under Entry 32 of List II of the Seventh Schedule of the Constitution and the State Legislature has exclusive power to make laws with respect to the matter. After coming into force of the Kerala Act, the Companies Act, 1956 can no longer govern the Yogam. Sections 3 to 6 of the Kerala Act in effect facilitates the transfer of governance from under the Companies Act,

1956 to the Kerala Act. Section 3 specifically says that the operation of the Companies Act, 1956 with regard to companies coming under the Kerala Act, will be subject to such modifications specified in the Schedule to the Kerala Act. One such modification made by the Schedule is that references to "the Central Government" and "Government" where it refers to the Central Government shall be construed as references to the Government of Kerala". Section 25 of the Companies Act, 1956 will thus have to be read with the above modification and the necessary result is that an application under Section 25(6) has to be preferred before the State Government and not the Central Government, in the case of the Yogam, after 1.3.1962. Admittedly, Ext.P5 was issued on the basis of an application preferred much after 1962. Ext.P5 is hence not issued by the competent authority and hence cannot stand the test of law.

**Whether the passage of time and continued acceptance of Ext.P5 order for the past several years can legitimise the order ?**

22. Sri Rajan Babu relied on the Latin maxim "Ex diuturnitate -----" , to contend that owing to the passage of more than 46 years, Ext.P5 order should be treated as legal, since many actions had

been taken on the basis of the validity of the order. The maxim only means that things which had been done several years past, by passage of time, lends them a presumption that they were performed rightly and in the usual manner, or with the necessary solemnities. The maxim is used mostly with regard to documents that had been executed long past, about the origin of which there is not sufficient evidence. In Brooms Legal Maxims, Tenth Edition the maxim has been dealt with from page 640 onwards. As far as official acts are concerned, the applicability of the maxim is that "everything is presumed to be rightly and duly performed until the contrary is shown" (see at page 642 with reference to *Davies v. Pratt* 17 C.B.183). As a matter of fact, such presumptions are statutorily recognised in the Evidence Act, 1872. Section 114 of the Evidence Act raises a presumption that official acts have been regularly performed. Such a presumption is however rebuttable, in a case where the correctness of such act itself is under challenge. Section 90 of the Evidence Act raises a presumption regarding documents which are thirty years old, that the signature and every other part of a document, which purports to be in the handwriting of any particular person, is in that person's handwriting and that it is duly

executed and attested. Such a presumption is similar to the presumption contained in the maxim referred above. However, the presumption does not apply to orders issued under purported exercise of authority given by a statute. I am hence of the opinion that Ext.P5 cannot be held to be legal solely for the reason that several years have passed after it was issued. Since the correctness of the order has been specifically challenged before the Court of law, once the court finds that the order has been issued without authority of law and by persons not competent to issue the same, as per Section 25(6) of the Companies Act, 1956, as modified by Section 3 of the Kerala Act, this Court cannot allow the illegality to be perpetrated any further.

**Whether, the petitioners, who have subscribed to the memorandum and articles of association are estopped from challenging the same ?**

23. The above arguments necessarily have to be appreciated with particular reference to Section 9 of the 1956 Act. As per Section 9, the provisions of the Act will prevail upon anything contrary stated in the Articles of Association. That is, the members cannot have any statutory agreement which does not align with the provisions of the



1956 Act. So, unless the Yogam had been granted a valid exemption under Section 25(6), there could not have been any provision in the Articles of Association which restricts the right of every member to vote. This again takes us to whether the Kerala Act will apply. If Kerala Act applies, the Central Government could not have issued Ext.P5. The necessary consequence is that in the absence of Ext.P5, there cannot be any agreement between the members of the Yogam, which is against Article 14 of Schedule C, if the Yogam is a Company Limited by Guarantee. If the Yogam is a Company Limited by Shares, then Section 87(1)(a) of the Companies Act, 1956 will operate and every member will get a right to vote. Hence, the Yogam will have to get exemption from the appropriate authority, from the operation of the provisions of the statute, if the same is legally permissible, in order to restrict the voting right of its members.

24. It would not be proper for this Court to merely decide on the legal issue without issuing any further directions. This Court is aware of the ramifications that may result by the finding that Ext.P5 is without authority of law. As admitted, the members of the Yogam were being governed by the Articles of Association prepared on the

basis of the exemption granted under Ext.P5 till now. It would hence not be proper to set at naught all actions that had been carried out on the basis of Ext.P5 so far. It is hence made clear that this judgment will not in any way nullify the meetings held by the Yogam earlier or elections conducted earlier. However, decisions taken at the meetings to restrict the voting rights will not gain sanctity of law.

### **CONCLUSION**

25. In the result, Ext.P5 order is set aside. It is declared that clause 44 of the Articles of Association of the SNDP Yogam is *ultra vires* the statutory provisions contained in the Companies Act, 1956 read with the provisions of the Kerala Non-Trading Companies Act,1961. It is declared that all the members of the Yogam have a right to vote in any election to be held by the Yogam.

The writ petitions are disposed of as above.

Sd/-  
**T.R.RAVI,**  
**JUDGE**

**APPENDIX OF WP(C) 8382/2020**

PETITIONER EXHIBITS

- EXHIBIT P1 COPY OF CERTIFICATE OF THE INCORPORATION OF S.N.D.P.YOGAM.
- EXHIBIT P2 COPY OF CIRCULAR DATED 24/9/2019.
- EXHIBIT P3 COPY OF ARTICLES OF ASSOCIATION OF SNDP YOGAM 1999.
- EXHIBIT P4 COPY OF ARTICLES OF ASSOCIATION OF SNDP YOGAM 1966.
- EXHIBIT P5 COPY OF EXEMPTION ORDER DATED 20/8/1974 PUBLISHED IN THE GOVERNMENT OF INDIA GAZETTE DATED 31/8/1974.
- EXHIBIT P6 COUNTER AFFIDAVIT OF R2 IN C.P.18/2008 DATED 20/5/2009.
- EXHIBIT P7 COPY OF JUDGMENT IN F.A.O.18/2000, HIGH COURT OF KERALA DT. 12/2/20.
- EXHIBIT P8 COPY OF GOVERNMENT ORDER G.O.(RT) 989/2019/TAXES DATED 26/12/2019.
- EXHIBIT P9 COPY OF AFFIDAVIT OF SRI.R.SANKAR IN CP 18/1957.
- EXHIBIT P10 COPY OF ORDER FOR COMPANY LAW BOARD IN CP 70/2010 DATED 21/4/2015.
- EXHIBIT P11 APPLICATION FILED BY THE 2ND RESPONDENT BEFORE THE REGISTRAR OF COMPANIES FOR KERALA DATED 2/10/2005.

**RESPONDENTS' EXTS:**

- EXT.R5 (A) : TRUE COPY OF THE AMENDED ARTICLES OF ASSOCIATION.
- EXT.R1 (A) : TRUE COPY OF SNDP SAKHA BYELAW.
- EXT.R1 (B) : TRUE COPY OF SNDP UNION BYLAW.
- EXT.R1 (C) : TRUE COPY OF ORDER No.GSR 914 DT.20TH AUGUST 1974 OF CENTRAL GOVERNMENT.

**EXTS.PRODUCED ALONG WITH ADDL.COUNTER AFFIDAVIT DT.30.6.2021.**

- EXT.R1 (G) : TRUE COPY OF CIRCULAR nO.A4/234/2020-2021 DT.27.10.2020
- EXT.R1 (H) : TRUE COPY OF IA No.KOB/2021 FOR AMENDMENT OF CP

No.51/KOB/2020  
EXT.R1 (I) : TRUE COPY OF COUNTER AFFIDAVIT IN IA  
No.4/KOB/2021 IN CP No.51/KOB/2020  
EXT.R1 (J) : TRUE COPY OF STAY PETITION IN IA No.202/KOB/2021  
IN COMPANY PETITION FILED BY RESPONDENTS 1 AND 2  
EXT.R1 (K) : TRUE COPY OF COUNTER AFFIDAVIT IN IA  
No.202/KOB/2021 IN COMPANY PETITION FILED BY  
RESPONDENTS 1 AND 2  
EXT.R1 (L) : TRUE COPY OF AMENDMENT PETITION IA No.5/KOB/2021  
IN CP No.50/KOB/2020  
EXT.R1 (M) : TRUE COPY OF ORDER PERMITTING 1ST RESPONDENT TO  
CONVENE ANNUAL GENERAL BODY MEETING AND ELECTION  
OF OFFICE BEARERS.  
EXT.R1 (N) : TRUE COPY OF ELECTION NOTIFICATION DT.22.4.2021.  
EXT.R1 (O) : TRUE COPY OF ORDER DT.30.4.2021 ISSUED BY THE  
GOVERNMENT THROUGH DISASTER MANAGEMENT  
DEPARTMENT.

**EXTS. PRODUCED ALONG WITH COUNTER AFFIDAVIT DT.17.1.2022**

EXT.R2 (S) : TRUE COPY OF ORDER DT.2.7.2021  
EXT.R2 (T) : TRUE COPY OF GO(RT)No.875/2021/DMD DT.29.12.2021  
EXT.R2 (U) : TRUE COPY OF GO(RT)No.877/2021/DMD DT.30.12.2021  
EXT.R2 (V) : TRUE COPY OF NOTIFICATION PUBLISHED IN KERALA  
KAUMUDI DAILY DT.19.1.2022.

**APPENDIX OF WP(C) 1385/2021**

PETITIONER EXHIBITS

- EXHIBIT P1 TRUE COPY OF THE KERALA NON-TRADING COMPANIES, ACT, 1961.
- EXHIBIT P2 TRUE COPY OF THE ORDER DATED 20.8.1974 ISSUED BY THE 3RD RESPONDENT UNDER COVER OF LETTER DATED 23.8.1974.
- EXHIBIT P3 TRUE COPY OF THE CIRCULAR DATED 24.9.2019 ISSUED BY THE 1ST RESPONDENT YOGAM.
- EXHIBIT P3 (A) TRUE COPY OF THE AMENDED ARTICLES OF ASSOCIATION OF THE COMPANY IN THE YEAR 1999.
- EXHIBIT P4 TRUE COPY OF THE RELEVANT PAGES OF ARTICLES OF ASSOCIATION OF THE 1ST RESPONDENT YOGAM OF THE YEAR 1966.
- EXHIBIT P5 TRUE COPY OF THE ORDER DATED 30.1.2020 PASSED BY THIS HONOURABLE COURT IN CRP NO.248 OF 2019.

RESPONDENTS' EXTS:

- EXT.R1 (A) : TRUE COPY OF THE SNDP SAKHA BYELAW
- EXT.R1 (B) : TRUE COPY OF THE SNDP UNION BYELAW
- EXT.R1 (C) : TRUE COPY OF THE ORDER DT.23.8.2005 OF CENTRAL GOVERNMENT
- EXT.R1 (D) : TRUE COPY OF COMMON JUDGMENT DT.9.2.09 IN WPC.No.22699/2005, WPC No.22701/2005 AND C.M.APPL.No.14875/05 OF THE HON'BLE HIGH COURT OF NEW DELHI.
- EXT.R1 (E) : TRUE COPY OF THE APPLICATION DT.30.9.2005 WITHOUT THE ANNEXUES THEREIN.
- EXT.R1 (F) : TRUE COPY OF REPRESENTATION TO THE hON'BLE MINISTER WITH COPY TO THE PRINCIPAL SECRETARY, TAXES-REGISTRATION.
- EXT.R1 (G) : TRUE COPY OF CIRCULAR No.A4/234/2020-2021 DT.27.10.2020
- EXT.R1 (H) : TRUE COPY OF IA No.4/KOB/2021 FOR AMENDMENT OF CP No.51/KOB/2020
- EXT.R1 (I) : TRUE COPY OF COUNTER AFFIDAVIT IN IA No.4/KOB/2021 IN CP No.51/KOB/2020

EXT.R1 (J) : TRUE COPY OF STAY PETITION IN IA No.202/KOB/2021  
IN COMPANY PETITION FILED BY RESPONDENTS 1 AND 2  
EXT.R1 (K) : TRUE COPY OF COUNTER AFFIDAVIT IN IA  
No.202/KOB/2021 IN COMPANY PETITION FILED BY  
RESPONDENTS 1 AND 2  
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IN CP No.50/KOB/2020  
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CONVENE ANNUAL GENERAL BODY MEETING AND ELECTION  
OF OFFICE BEARERS.  
EXT.R1 (N) : TRUE COPY OF ELECTION NOTIFICATION DT.22.4.2021.  
EXT.R1 (O) : TRUE COPY OF ORDER DT.30.4.2021 ISSUED BY THE  
GOVERNMENT THROUGH DISASTER MANAGEMENT  
DEPARTMENT.

**EXTS. PRODUCED ALONG WITH IA.3/2021**

EXT.R1 (P) : TRUE COPY OF THE ARTICLES OF ASSOCIATION.  
EXT.R1 (Q) : TRUE COPY OF PAGE No.449 RAMAYA'S COMPANY GUIDE  
TO COMPANIES ACT 16TH EDITION REPRESENT 2008

**EXTS. PRODUCED ALONG WITH 2ND ADDL. COUNTER AFFIDAVIT  
DT.27.7.2021**

EXT.R1 (P) : TRUE COPY OF ARTICLES OF ASSOCIATION PASSED BY  
THE SPECIAL GENERAL BODY ON 9.11.1974  
EXT.R1 (Q) : TRUE COPY OF NOTICE OF THE ANNUAL GENERAL BODY  
MEETING ON 11.4.1999  
EXT.R1 (R) : TRUE COPY OF RELEVANT PAGES OF PROPOSED  
AMENDMENT WITH EXPLANATORY NOTE.