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IN THE HIGH COURT OF JUDICATURE AT MADRAS

**RESERVED ON : 21 / 08 / 2026**

**DATE OF DECISION : 28 / 10 / 2026**

CORAM

**THE HONOURABLE MR JUSTICE P. VELMURUGAN**
**AND**
**THE HONOURABLE MR.JUSTICE GK.MUTHUKUMAAR**

**O.S.A.Nos. 108, 109, 113, 114, 121, 135, 138, 140, 142, 144 of 2024 and O.S.A.Nos.154, 155, 156, 157, 158, 159 & 160 of 2025**

**O.S.A.No.108 of 2024**

Case QR

***CNR:{HCMA011149452024}***

R.Sathyamurthy
Partner-Dinamalar
No.G-9, Parsn Paradise
109, G.N.Chetty Road, T.Nagar
Chennai-600 017

Appellant

Vs

R.Raghavan (Deceased)
R.Subbulakshmi (Deceased)
W/o.R.Raghavan

1. R.Ramsubbu
   S/o. Late R.Raghavan
   Residing at No.24, Birds Road, Cantonment
   Tiruchirappalli-620 001.

2. R.R.Gopaljee
   S/o. Late R.Raghavan
   No.4/11, Mc Nicholas 4th Lane
   Chetpet, Chennai-600 031

Dr.R.Venkitapathy (Deceased)
Dr.R.Krishnamurthy (Deceased)



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3. Dr.R.Lakshmipathy
   Partner-Dinamalar
   No.219, Anna Salai
   Chennai-600 002

4. Honourable Mr.Justice T.Somasundaram (Retd.)
   Presiding Arbitrator
   No.1/1688, 15th Street
   H Block, Anna Nagar, Chennai-600 040.

5. Honourable Mr.Justice R.Jayashima Babu (Retd.)
   Arbitrator
   612, RMV Extension, 2nd Stage, 3rd Block
   Bangalore-560 003.

6. Honourable Mr.Justice S.S.Subramani (Retd.)
   Arbitrator
   Plot No.2, Lakshmi Apartments
   No.28/481/2, Sasta Nagar, Thiruvambadi
   Trichur-25, Kerala.

7. K.Rajalakshmi
   W/o. Late Dr.R.Krishnamoorthy

8. K.Ramasubbu
   S/o. late Dr.R.Krishnamoorthy

9. N.Krishnakumari
   D/o.Late Dr.R.Krishnamoorthy

10. Srividhya K Arjun
    D/o. Late Dr.R.Krishnamoorthy

11. K.Venkataraman
    D/o. Late Dr.R.Krishnamoorthy

    Respondents 7 to 11 are
    residing at No.7/2,
    Besant Nagar, Kalakshetra Colony,
    Cauvery Street, Thiruvanmiyur Village,
    Velachery Taluk.



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12. Geetha Nagarajan
D/o. Late R.Venkitapathy
No.56, Venkatanarayana Road
HILL (CREST), 1A, First Floor, T Nagar,
Chennai-600 017.

13. V.Jayashree
D/o. Late R.Venkitapathy
W/o. S.Vaithyanathan
Dinamalar, 1842, Trivandram Road,
Vanarpettai
Tirunelveli-627 003.

14. Janani Venkitapathy
D/o. Venkitapathy
No.7/4, Bhavani Apartment,
Soundarajan Street, T.Nagar,
Chennai-600 017.

Respondents

**O.S.A.No.109 of 2024**

Case QR

***CNR:{HCMA011149472024}***

R.Sathyamurthy
Partner-Dinamalar
New No.23/4, Old No.12/4, Kanagasri Nagar,
Cathedral Road,
Chennai-600 086.

Appellant

Vs

Dr.R.Krishnamurthy (Deceased)
Partner-Dinamalar,
No.39, Whites Road,
Chennai – 600 014.

1. K.Rajalakshmi
W/o.Late Dr.R.Krishnamurthy
No.T 7/1 and 2, Cauvery Salai,
Besant Nagar, Chennai-600 090.



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2. K.Ramasubbu
S/o.Late Dr.R.Krishnamurthy,
No.T 7/1 and 2, Cauvery Salai,
Besant Nagar, Chennai-600 090.

3. K.Venkataraman,
D/o.Late Dr.R.Krishnamurthy,
5th Main Road, Agathuyar Nagar,
Navarkulam, Pondicherry-605 008.

Dr.R.Venkitapathy (Deceased)
Partner-Dinamalar,
No.G-9, Parsn Paradise,
109, G.N.Chetty Road,
T.Nagar, Chennai – 600 017.

4. Dr.R.Lakshmipathy
Partner-Dinamalar,
No.39, Whites Road, Chennai-600014.

R.Subbulakshmi (Deceased)
W/o.R.Raghavan

5. R.Ramasubbu
S/o.R.Raghavan

6. R.Gopalji
S/o.R.Raghavan
Respondents 5 and 6 residing
at 1st Floor, Mercury Apartments,
42A, Pantheon Road, Egmore,
Chennai-600 008.

7. V.Jayashree
W/o.S.Vaithyanathan,
Residing at No.5/10,
Peratchi Amman Koil Street,
Vanarpettai, Palayamkottai,
Tirunelveli-627 003.

8. Krishnammal alias Geetha
W/o.K.Nagarajan,
No.56, Venkatanarayan Road



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HILL (CREST) 1A, First Floor, T.Nagar,
Chennai-600 017.

9. V.Janani
W/o.Venkata Sivasamy
No.7/4, Soundarajan Street, 1st Floor,
(Back Side) T.Nagar, Chennai-600 017.

Respondents

**O.S.A.No.113 of 2024**

Case QR

***CNR:{HCMA011156732024}***

Krishnammal alias Geetha
W/o.K.Nagarajan,
No.56, Venkatanarayana Road,
"HILL CREST", 1-A, First Floor,
T.Nagar
Chennai-600 017

Appellant

Vs

R.Krishnamurthy (Deceased)
Partner-Dinamalar,
No.39, Whites Road,
Chennai – 600 014.

1. Dr.R.Lakshmipathy,
Partner-Dinamalar,
No.39, Whites Road,
Chennai-600 014.

2. K.Rajalakshmi
W/o.Late Dr.R.Krishnamurthy,
No.T 7/1 and 2, Cauvery Salai,
Kalakshetra Colony, Besant Nagar,
Chennai-600 090.

3. K.Ramasubbu
S/o.Late Dr.R.Krishnamurthy,
No.T 7/1 and 2, Cauvery Salai,
Kalakshetra Colony, Besant Nagar,
Chennai-600 090.



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4. K.Venkataraman,
   S/o.Late Dr.R.Krishnamurthy,
   5th Main Road, Agathiyar Nagar
   Navarkulam, Pondicherry-605 008

Dr.R.Venkitapathy (Deceased)
Partner-Dinamalar,
No.G-9, Parsn Paradise,
109, G.N.Chetty Road,
T.Nagar, Chennai – 600 017.

5. R.Sathiamurthy
   Partner-Dinamalar
   G-9 Parsn Paradise
   109, G.N Chetty Road, T.Nagar
   Chennai-600 017

R.Raghavan (Deceased)
Partner-Dinamalar,
1st Floor, Mercury Apartments,
42-A, Pantheon Road,
Egmore, Chennai – 600 008.

R.Subbulakshmi (Deceased)
W/o.R.Raghavan

6. R.Ramasubbu
   S/o.R.Raghavan
   No.24 Birds Road, Cantonment
   Tiruchirapalli-620 001

7. R.Gopalji
   S/o.R.Raghavan
   Residing at 1st Floor,
   Mercury Apartments,
   42-A, Pantheon Road, Egmore,
   Chennai-600 008.

8. V.Jayashree
   W/o.S.Vaithyanathan



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Residing at No.5/10, Peratchi
Amman Koil Street, Vanarpettai
Palayamkottai, Tirunelveli-627 003

9. V.Janani
W/o. Venkata Sivasamy
7/4, Soundarajan Street, 1st Floor
(Back Side), T.Nagar
Chennai-600 017

Respondents

**O.S.A.No. 114 of 2024**

Case QR

***CNR:{HCMA011149442024}***

R.Sathyamurthy
Partner-Dinamalar,
No.G-9, Parsn Paradise,
109, G.N.Chetty Road, T.Nagar,
Chennai-600 017

Appellant

Vs

Dr.R.Krishnamurthy (Deceased)

1. Dr.R.Lakshmipathy
Partner-Dinamalar
No.39, Whites Road
Chennai-600 014.

2. K.Rajalakshmi
W/o. Late R.Krishnamurthy
No.T 7/1 and 2, Cauvery Salai,
Kalakshetra Colony, Besant Nagar
Chennai-600 090.

3. K.Ramasubbu
S/o.Late Dr.R.Krishnamurthy,
No.T 7/1 and 2, Cauvery Salai,
Kalakshetra Colony, Besant Nagar,
Chennai-600 090



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4. K.Venkataraman
S/o. Late R.Krishnamurthy,
5th Main Road, Agathiyar Nagar,
Navarkulam, Pondicherry-605 008.

Dr.R.Venkitapathy (Deceased)

R.Raghavan (Deceased)

R.Subbulakshmi (Deceased)
W/o.R.Raghavan

5. R.Ramasubbu
S/o.R.Raghavan

6. R.Gopalji
S/o.R.Raghavan
Residing at 1st Floor,
Mercury Apartments,
42-A, Pantheon Road, Egmore,
Chennai - 600 008.

7. V.Jayashree,
W/o.S.Vaithyanathan
Residing at No.5/10, Peratchi Amman
Koil Street,
Vanarpettai, Palayamkottai
Tirunelveli 627 003.

8. Krishnammal alias Geetha,
W/o. K.Nagarajan,
No.56, Venkatanarayana Road,
“HILL” (CREST) 1A, First Floor, T.Nagar,
Chennai-600 017.

9. V.Janani
W/o.Venkata Sivasamy,
7/4, Soundarajan Street, 1st Floor,
(Back Side), T.Nagar, Chennai-600 017

Respondents



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**O.S.A.No.121 of 2024**

***CNR:{HCMA011149462024}***

R.Sathyamurthy
Partner – Dinamalar
New No 23/4, Old No 12/4,
Kanagasri Nagar, Cathedral Road,
Chennai-600 086.

Appellant

Vs

1. Dr.R.Lakshmipathy
   Partner-Dinamalar,
   No.39, Whites Road
   Chennai-600 014

Dr.R.Venkitapathy (Deceased)
Partner-Dinamalar,
No.G-9, Parsn Paradise,
109, G.N.Chetty Road,
T.Nagar, Chennai – 600 017.

Dr.R.Krishnamurthy (Deceased)
Partner-Dinamalar,
No.39, Whites Road,
Chennai – 600 014.

Mrs.R.Subbu Lakshmi (Deceased)
W/o.R.Raghavan

2. Mr.R.Ramasubbu
   S/o.R.Raghavan

3.Mr.R.Gopalji
  S/o.R.Raghavan
  Respondents 2 and 3 are
  Residing at 1st Floor, Mercury Apartments,
  No.42-A, Pantheon Road, Egmore,
  Chennai-600 008.



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4.K.Rajalakshmi
W/o. Dr.R.Krishnamurthy,
No. T 7/2, Cauvery Salai, Kalakshetra Colony
Besant Nagar, Chennai 600 090

5. K.Ramasubbu
S/o.Dr.R.Krishnamurthy
No.T 7/2, Cauvery Salai, Kalakshetra Colony,
Besant Nagar, Chennai 600 090.

6. N.Krishnakumari
D/o.Late Dr.R.Krishamoorthy
New Door No.17, Sundararajan Street,
Flat No.2 C, Second Floor
Karthik Deve Apartment, Abiramapuram,
Chennai.

7. Srividhya K.Arjun,
D/o. Late Dr.R.Krishnamoorthy,
Old No.34, New No.70, II Main Road,
Keerthana Apartments, Flat G, R.A.Puram
Chennai 600 028.

8. K.Venkataraman,
S/o. Late.Dr.R.Krishnamoorthy,
5th Main Road, Agathiyar Nagar,
Navarkulam, Pondicherry 605 008.

9. Mrs.V.Jayashree
W/o S.Vaidhyanathan
Residing at No.5/10, Peratchi Amman Koil Street
Vannarpettai, Palayamkottai
Tirunelveli-627 003.

10. Mrs.Krishnammal alias Geetha
W/o Mr.K.Nagarajan,
No.56, Venkatnarayana Road,
“HILL” (CREST), 1-A, First Floor, T.Nagar,
Chennai-600 017.

11. Mrs.V.Janani
W/o Mr.Venkatesh Sivasamy



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No.7/4, Soundararajan Street, 1st Floor
(Back Side), T.Nagar, Chennai-600 017.

Respondents

**O.S.A.No.135 of 2024**

Case QR

***CNR:{HCMA011156352024}***

Geetha Nagarajan
D/o. Late R.Venkitapathy
No.56, Venkatanarayana Road,
"HILL CREST" 1-A, First Floor,
T.Nagar Chennai 600 017.

Appellant

Vs

R.Raghavan (Deceased)
Partner-Dinamalar,
S/o.T.V.Ramasubbiyer,
1st Floor, Mercury Apartments,
42-A, Pantheon Road,
Egmore, Chennai – 600 008.

R.Subbulakshmi (Deceased)
W/o.R.Raghavan

1. R.Ramasubbu
   S/o. Late R.Raghavan
   Residing at No.24, Birds Road,
   Cantonment, Tiruchirapalli 620 001.

2. R.R.Gopaljee
   S/o. Late R.Raghavan
   No.4/11, Mc Nicholas, 4th Lane,
   Chetpet, Chennai 600 031.

Dr.R.Venkitapathy (Deceased)
Partner-Dinamalar,
No.G-9, Parsn Paradise,
109, G.N.Chetty Road,



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T.Nagar, Chennai – 17.

Dr.R.Krishnamoorthy (Deceased)
Partner-Dinamalar,
No.219, Anna Salai,
Chennai – 600 002.

3. Dr.R.Lakshmipathy
   Partner-Dinamalar
   No.219, Anna Salai,
   Chennai 600 002.

4. R.Sathyamurthy
   Partner Dinamalar,
   No.G-9, Parsn Paradise
   109, G.N.Chetty Road, T.Nagar,
   Chennai 600 017.

5. Hon'ble Mr.Justice T.Somasundaram (Retd)
   Presiding Arbitrator,
   No.1/1688, 15th Street, H Block
   Anna Nagar, Chennai 600 040.

6. Hon'ble Mr.Justice R.Jayasimha Babu (Retd)
   Arbitrator,
   612, RMV Extension
   2nd Stage, 3rd Block, Bangalore 560 003.

7. Hon'ble Mr.Justice S.S.Subramani (Retd)
   Arbitrator
   Plot No.2, Lakshmi Apartments,
   No. 28/481/2, Sasta Nagar, Thiruvambadi
   Trichur-25, Kerala

8. K.Rajalakshmi
   W/o. Late Dr.R.Krishnamoorthy

9. K.Ramasubbu
   S/o. Late Dr.R.Krishnamoorthy

10. N.Krishnakumari



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D/o. Late Dr.R.Krishnamoorthy

11. Vidhya K.Arjun
D/o. Late Dr.R.Krishnamoorthy

12. K.Venkataraman
D/o. Late Dr.R.Krishnamoorthy
Respondents 8 to 12 are residing at No.7/2,
Besant Nagar,
Kalakshetra Colony, Cauvery Street,
Thiruvanmiyur Village, Velachery Taluk.

13. V.Jayashree,
D/o. Late R.Venkitapathy
W/o. S.Vaithyanathan
Dinamalar, 1842, Trivandram Road
Vanarpettai, Tirunelveli 627 003.

14. Janani Venkitapathy
D/o. Venkitapathy
No.7/4, Bhavani Apartment,
Soundarajan Street, T.Nagar,
Chennai 600 017.

Respondents

**O.S.A.No.138 of 2024**

Case QR

***CNR:{HCMA011162312024}***

Krishnammal alias Geetha
W/o. K.Nagarajan
No.56, Venkatanarayana Road,
"HILL CREST", 1-A, First Floor,
T.Nagar Chennai-600 017

Appellant

Vs

Dr.R.Krishnamurthy (Deceased),
Partner-Dinamalar,



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No.39, Whites Road,
Chennai – 600 014.

1. K.Rajalakshmi
   W/o. Late R.Krishnamurthy,
   No.T 7/1 and 2, Cauvery Salai
   Besant Nagar, Chennai-600 090.

2. K.Ramasubbu
   S/o. Late R.Krishnamurthy
   No.T 7/1 and 2, Cauvery Salai
   Besant Nagar, Chennai-600 090

3. K.Venkataraman
   D/o. Late R.Krishnamurthy,
   5th Main Road, Agathiyar Nagar,
   Navarkulam, Pondicherry-605 008

Dr.R.Venkitapathy (Deceased)
Partner-Dinamalar,
No.G-9, Parsn Paradise,
109, G.N.Chetty Road,
T.Nagar, Chennai – 600 017.

4.Dr. R.Lakshmipathy
   Partner-Dinamalar
   No.39, Whites Road
   Chennai-600 014.

5. R.Sathyamurthy
   Partner-Dinamalar
   New No.23/4, Old No.12/4,
   Kanagasri Nagar, Cathedral Road
   Chennai-600 086.

R.Subbulakshmi (Deceased)
W/o.R.Raghavan

6. R.Ramasubbu



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S/o.R.Raghavan

7. R.Gopalji
S/o.R.Raghavan
Respondents 6 and 7 are residing
at 1st Floor,
Mercury Apartments,
42-A, Pantheon Road, Egmore,
Chennai-600 008.

8. V.Jayashree,
W/o.S.Vaithyanathan,
Residing at No.5/10,
Peratchi Amman Koil Street,
Vanarpettai, Palayamkottai.
Tirunelveli-627 003.

9. V.Janani
W/o.Venkata Sivasamy,
No.7/4, Soundarajan Street, 1st Floor
(Back Side), T.Nagar, Chennai-600 017

Respondents

**O.S.A.No.140 of 2024**

Case QR

***CNR:{HCMA011162322024}***

Krishnammal alias Geetha
W/o. Mr.K.Nagarajan
No.56, Venkatnarayana Road,
"HILL CREST", 1-A, First Floor,
T.Nagar Chennai 600 017.

Appellant

Vs

1. Dr.R.Lakshmipathy
Partner – Dinamalar,
No.39, Whites Road, Chennai 600 014.

Dr.R.Venkitapathy (Deceased)



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Partner-Dinamalar,
No.G-9, Parsn Paradise,
109, G.N.Chetty Road,
T.Nagar, Chennai – 600 017.

Dr.R.Krishnamurthy (Deceased)
Partner-Dinamalar, No.39, Whites Road,
Chennai – 600 014.

R.Subbulakshmi (Deceased)
W/o.R.Raghavan

2. R.Sathyamurthy
   Partner-Dinamalar
   New No.23/4, O.No.12/4,
   Kanagasri Nagar,
   Cathedral Road, Chennai 600 086.

3. R.Ramasubbu
   S/o.R.Raghavan

4. R.Gopalji
   S/o. R.Raghavan
   Respondents 3 and 4 are residing
   at 1st Floor
   Mercury Apartments,
   42-A, Pantheon Road, Egmore, Chennai-8

5. K.Rajalakshmi
   W/o. Late Dr.R.Krishnamoorthy
   No.T 7/2, Cauvery Salai
   Kalashetra Colony, Besant Nagar
   Chennai 600 090.

6. K.Ramasubbu
   S/o. Late.Dr.R.Krishnamoorthy,
   No.T 7/2, Cauvery Salai
   Kalashetra Colony, Besant Nagar
   Chennai 600 090.

7. N.Krishnakumari
   D/o. Late.Dr.R.Krishnamoorthy,
   New No.17, Sundarajan Street,



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Flat No.2C,
Second Floor, Karthik Dev Apartment
Abiramapuram, Chennai

8. Sri Vidhya K.Arjun
D/o. Late.Dr.R.Krishnamoorthy,
Old No.34, N.No.70, II Main Road
Keerthana Apartment, Flat G,
R.A.Puram, Chennai-28

9. K.Venkataraman
D/o. Late.Dr.R.Krishnamoorthy,
5th Main Road, Agathiyar Nagar,
Navarkulam, Pondicherry 605 008.

10. V.Jayashree
W/o.S.Vaithyanathan,
No.5/10, Peratchi Amman Koil Street,
Vanarpettai, Palayamkottai,
Tirunelveli 627 003.

11. V.Janani
W/o.Venkata Sivasamy
No.7/4, Soundarajan Street,
1st Floor (Back Side)
T. Nagar, Chennai 600 017

Respondents

**O.S.A.No.142 of 2024**

Case QR

***CNR:{HCMA011156342024}***

Geetha Nagarajan
D/o. Late.R.Venkitapathy
No.56, Venkatnarayana Road,
"HILL CREST", 1-A, First Floor,
T. Nagar, Chennai 600 017.

Appellant

Vs

R.Subbulakshmi (Deceased)



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W/o.Late R.Raghavan

1. R.Ramasubbu
   S/o.Late R.Ragahavan,
   residing at No.24, Birds Road,
   Cantonment, Tiruchirapalli-620 001.

2. R.R.Gopaljee
   S/o.Late R.Raghavan,
   No.4/11, Mc Nichols 4th Lane,
   Chetpet, Chennai 600 031.

Dr.R.Venkitapathy (Deceased)
Partner-Dinamalar,
No.G-9, Parsn Paradise,
109, G.N.Chetty Road,
T.Nagar, Chennai – 600 017.

Dr.R.Krishnamurthy (Deceased)
Partner-Dinamalar,
No.219, Anna Salai,
Chennai – 600 002.

3. Dr.R.Lakshmipathy,
   Partner-Dinamalar,
   No.219, Anna Salai,
   Chennai-600 002.

4. R.Sathyamurthy,
   Partner-Dinamalar,
   G-9, Parsn Paradise
   109, G.N.Chetty Road, T.Nagar,
   Chennai 600 017,

5. K.Rajalakshmi
   W/o.Late.Dr.R.Krishnamoorthy

6. K.Ramasubbu
   S/o.Late.Dr.R.Krishnamoorthy

7. N.Krishnakumari
   D/o.Late. Dr.R.Krishnamoorthy



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8. Srividhya K.Arjun
   D/o.Late. Dr.R.Krishnamoorthy

9. K.Venkataraman
   S/o.Late.Dr.R.Krishnamoorthy

   Respondents 5 to 9 are residing at
   No.7/2, Besant Nagar
   Kalakshetra Colony, Kaveri Street,
   Thiruvanmiyur Village, Velachery Taluk.

10. V.Jayashree
    D/o.Late R,Venkitapathy
    Dinamalar, 1842 Trivandrum Road
    Vanarpettai, Tirunelveli-627 003.

11. Mrs.Janani
    D/o.Late R.Venkitapathy,
    No.7/4, Bhavani Apartment,
    Soundararajan Street, T.Nagar,
    Chennai-600 017.

Respondents

**O.S.A.No.144 of 2024**

Case QR

***CNR:{HCMA011149482024}***

R.Sathyamurthy
Partner-Dinamalar
No.G-9 Parsn Paradise,
109, GN Chetty Road, T.Nagar
Chennai-600 017.

Appellant

Vs

R.Subbulakshmi (Deceased)
W/o.R.Raghavan
1. R.Ramasubbu
   S/o.Late R.Raghavan,



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residing at No.24, Birds Road,
Cantonment, Tiruchirapalli-620 001.

2. R.R.Gopaljee
S/o.Late R.Raghavan,
No.4/11, Mc Nichols 4th Lane,
Chetpet, Chennai-600 031.

Dr.R.Venkitapathy (Deceased)
Partner-Dinamalar

Dr.R.Krishnamurthy (Deceased)
Partner-Dinamalar

3. Dr.R.Lakshmipathy
Partner-Dinamalar
No.219, Anna Salai, Chennai-600 002

4. K.Rajalakshmi
W/o.Late.Dr.R.Krishnamoorthy

5. K.Ramasubbu
S/o.Late.Dr.R.Krishnamoorthy

6. N.Krishnakumari
D/o.Late.Dr.R.Krishnamoorthy

7. Srividhya K.Arjun
D/o.Late. Dr.R.Krishnamoorthy

8. K.Venkataraman
S/o.Late.Dr.R.Krishnamoorthy

Respondents 4 to 8 are residing at
No.7/2, Besant Nagar
Kalakshetra Colony, Cauvery Street,
Thiruvanmiyur Village, Velachery Taluk.

9. Geetha Nagarajan,
D/o.Late R.Venkitapathy,
No.56, Venkatanarayana Road,
“HILL” (CREST), IA, First Floor,
T.Nagar, Chennai-600 017



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10. V.Jayashree
D/o.R.Venkitapathy,
W/o.S.Vaithyanathan,
Dinamalar, 1842, Trivendram Road,
Vanarpettai, Tirunelveli-627 003.

11. Janani
D/o.Venkitapathy,
No.7/4, Bhavani Apartment,
Soundararajan Street, T.Nagar
Chennai-600 017

Respondents

**O.S.A.No.154 of 2025**

Case QR

***CNR:{HCMA011191562024}***

R.Raghavan (Deceased)
R.Subbulakshmi (Deceased)

1. R.Ramasubbu
S/o. Late.R.Raghavan

2. R.R.Gopalji
S/o.R.Raghavan
1st Floor, Mercury Apartments
42-A, Pantheon Road, Egmore
Chennai 600 008

Appellants

Vs

Dr.R.Krishnamoorthy (Deceased)

1. Dr.R.Lakshmipathy
Partner-Dinamalar
No.39, Whites Road
Chennai 600 014.

2. K.Rajalakshmi
W/o.Late R.Krishnamoorthy



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No.7/2, Cauvery Salai
Kalakshetra Colony, Besant Nagar,
Chennai 600 090.

3. K.Ramasubbu
S/o. Late R.Krishnamoorthy,
No.7/2, Cauvery Salai,
Kalakshetra Colony, Besant Nagar,
Chennai 600 090.

4. K.Venkataraman
D/o. Late.Dr.R.Krishnamoorthy
5th Main Road, Agathiyar Nagar,
Navarkulam, Pondicherry 605 008.

R.Venkitapathy (Deceased)

5. R.Sathyamurthy
Partner-Dinamalar,
No.G-9, Parsn Paradise,
109, G.N.Chetty Road, T.Nagar
Chennai-600 017

6. V.Jayashree
W/o. S.Vaithyanathan,
No.5/10, Peratchi Amman Koil Street,
Vannarapettai, Palayamkottai.
Tirunelveli 627 003.

7. Krishnammal @ Geetha
W/o Mr.K.Nagarajan,
No.56, Venkatnarayana Road,
Hill (Crest), 1-A, First Floor, T.Nagar,
Chennai-600 017.

8. V.Janani
W/o Mr.Venkatesh Sivasamy
7/4, Soundarajan Street, 1st Floor
(Back Side), T.Nagar, Chennai-600 017.

Respondents



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**O.S.A.No.155 of 2025**

CNR:{HCMA011191572024}

R.Raghavan (Deceased)
R.Subbulakshmi (Deceased)

1. R.Ramasubbu
   S/o. Late R.Raghavan
   No.24, Birds Road, Cantonment,
   Tiruchirappalli-620 001.

2. R.R.Gopaljee
   S/o. Late R.Raghavan,
   No.4/11, Mc Nicholos 4th Lane,
   Chetpet, Chennai-600 031.

Appellants

Vs

R.Krishnamoorthy (Deceased)

1. R.Lakshmipathy
   Partner-Dinamalar,
   No.219, Anna Salai,Chennai-600 002.

2. K.Rajalakshmi
   W/o. Late Dr.R.Krishnamoorthy,
   No.7/1 and 2, Cauvery Salai,
   Kalakshetra Colony, Besant Nagar
   Chennai 600 090.

3. K.Ramasubbu,
   S/o. Late.R.Krishnamoorthy,
   No.7/1 and 2, Cauvery Salai,
   Kalakshetra Colony, Besant Nagar,
   Chennai 600 090.

4. K.Venkataraman
   D/o. Late.R.Krishnamoorthy
   5th Main Road, Agathiyar Nagar,
   Navarkulam, Pondicherry 605 008.



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R.Venkitapathy (Deceased)

5. R.Sathyamurthy
   Partner-Dinamalar,
   No.G-9, Parsn Paradise,
   109, G.N.Chetty Road, T.Nagar,
   Chennai-600 017.
6. V.Jayashree
   D/o. Late R.Venkitapathy,
   W/o. S.Vaithyanathan
   Peratchi Amman Koil Street,
   Vannarapettai,
   Palayamkottai,
   Tirunelveli-627 003.

7. Krishnammal alias Geetha Nagarajan,
   W/o. K.Nagarajan,
   No.56, Venkatanarayana Road
   Hill (Crest), 1A First Floor, T.Nagar
   Chennai 600 017.

8. V.Janani
   D/o.R.Venkitapathy
   W/o. Venkatesh Sivasamy,
   No.7/4, Soundararajan Street,
   1st Floor (Back Side), T.Nagar
   Chennai 600 017.

Respondents

**O.S.A.No.156 of 2025**

Case QR

***CNR:{HCMA011191552024}***

R.Subblakshmi (Deceased)
W/o. Late R.Raghvan

1. R.Ramasubbu
   S/o. Late R.Raghavan
   No.24, Birds Road, Cantonment,
   Tiruchirappalli-620 001.



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2. R.Gopaljee, S/o.Late R.Raghavan
1st Floor, Mercury Apartments,
42-A, Pantheon Road, Egmore,
Chennai 600 008.

Appellants

Vs

1. Dr.R.Lakshmipathy
Partner-Dinamalar
No.39, Whites Road, Chennai-14

R.Venkitapathy (Deceased)
Partner-Dinamalar

Dr.R.Krishnamoorthy (Deceased)
Partner-Dinamalar

2. R.Sathyamurthy
Partner-Dinamalar
N.No.23/4, O.No.12/4, Kanagasri Nagar,
Cathedral Road, Chennai 600 086.

3. K.Rajalakshmi
W/o.Late. Dr.R.Krishnamoorthy
No.T7/2, Cauvery Salai,
Kalashetra Colony,
Besant Nagar, Chennai 600 090.

4. K.Ramasubbu
S/o. Late R.Krishnamoorthy
No.7/2, Besant Nagar, Cauvery Salai,
Kalashetra Colony, Besant Nagar,
Chennai 600 090.

5. N.Krishnakumari,
D/o. Late.Dr. R.Krishnamoorthy,
New No.17, Sundararajan Street,
Flat No.2C,
Second Floor, Karthik Dev Apartment,
Abiramapuram, Chennai



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6. Sri Vidhya K.Arjun
D/o. Late.R.Krishnamoorthy,
Old No.34, New No.70, II Main Road,
Keerthana Apartment, Flat G,
R.A.Puram, Chennai 600 028.

7. K.Venkataraman
D/o. Late.R.Krishnamoorthy,
5th Main Road, Agathiyar Nagar,
Navarkulam, Pondicherry 605 008.

8. V.Jayashree
W/o.S.Vaithyanathan
5/10, Peratchi Amman Koil Street,
Vanarpettai, Palayamkottai,
Tirunelveli 607 003.

9. Krishnammal alias Geetha
W/o.K.Nagarajan,
No.56, Venkatnarayana Road,
"HILL" (CREST), 10A First Floor,
T. Nagar
Chennai-600 017.

10. V.Janani
W/o.Venkatesh Sivasamy
No.7/4, Soundararajan Street, 1st Floor
(Back Side), T. Nagar, Chennai-17

Respondents

**O.S.A.No.157 of 2025**

Case QR

***CNR:{HCMA011191542024}***

R.Subbulakshmi (Deceased)
W/o.Late R.Raghavan

1. R.Ramasubbu
S/o. R.Raghavan
No.24, Birds Road, Cantonment,
Tiruchirapalli-620 001.



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2. R.Gopalji
S/o.R.Raghavan
1st Floor, Mercury Apartments
42A, Pantheon Road, Egmore,
Chennai-600 008.

Appellants

Vs

R.Krishnamurthy (Deceased)
Partner-Dinamalar,

1. K. Rajalakshmi
W/o. Late R.Krishnamoorthy
No.T 7/1 and 2, Cauvery Salai,
Besant Nagar, Chennai-600 090.

2. K.Ramasubbu
S/o. Late R.Krishnamoorthy,
No.T 7/1 and 2, Cauvery Salai
Besant Nagar, Chennai-600 090.

3. K.Venkataraman
D/o.Late R.Krishnamoorthy,
5th Main Road, Agathiyar Nagar,
Navarkulam, Pondicherry-605 008.

R.Venkitapathy (Deceased)
Partner-Dinamalar

4. R.Lakshmipathy
Partner-Dinamalar
No.39, Whites Road,
Chennai-600 014.

5. R.Sathyamurthy,
Partner-Dinamalar,
New No.23/4, Old No.12/4,
Kanagasri Nagar, Cathedral Road,
Chennai-600 086.



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6. V.Jayashree
   W/o.S.Vaithyanathan,
   5/10, Peratchi Amman Koil Street,
   Vanarpettai, Palayam Kottai,
   Tirunelveli-607 003.

7. Krishnammal alias Geetha,
   W/o.K.Nagarajan,
   No.56, Venkatnarayana Road,
   "HILL" (CREST), 1A, First Floor
   T.Nagar, Chennai-600 017.

8. V.Janani
   W/o.Venkatesh Sivasamy,
   No.7/4, Soundararajan Street,
   1st Floor (Back side) T.Nagar,
   Chennai-600 017

Respondents

**O.S.A.No.158 of 2025**

Case QR

***CNR:{HCMA011191532024}***

R.Subblakshmi (Deceased)
W/o.Late R.Rghavan

1. R.Ramasubbu,
   S/o. Late R.Raghavan,
   No.24, Birds Road, Cantonment,
   Tiruchirapalli-620 011.

2. R.R.Gopaljee
   S/o. Late R.Raghavan
   No.4/11, Mc Nicholas 4th Lane,
   Chetpet, Chennai-600 031.

Appellants

Vs

R.Venkitapathy (Deceased)
R.Krishnamoorthy (Deceased)



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1. R.Lakshmipathy,
   Partner-Dinamalar,
   No.219, Anna Salai,
   Chennai-600 002.

2. R.Sathyamurthy,
   Partner-Dinamalar,
   No.G-9, Parsn Paradise,
   109, G.N.Chetty Road, T.Nagar,
   Chennai-17.

3. K.Rajalakshmi
   W/o. Late R.Krishnamoorthy,
   No.7/2, Besant Nagar,
   Kalakshetra Colony, Kaveri Street,
   Thiruvanmiyur Village,
   Velachery Taluk.

4. K.Ramasubbu
   S/o. Late R.Krishnamoorthy
   No.7/2, Besant Nagar,
   Kalakshetra Colony, Kaveri Street,
   Thiruvanmiyur Village.
   Velachery Taluk

5. K.Venkatraman
   D/o.Late Dr.R.Krishnamoorthy,
   No.7/2, Besant Nagar,
   Kalakshetra Colony, Kaveri Street,
   Thiruvanmiyur Village,
   Velachery Taluk.

6. Geetha Nagarajan,
   D/o. Late R.Venkitapathy,
   No.56, Venkatanarayana Road,
   1A, Hill Crest Apartments, T.Nagar
   Chennai-600 017

7. V.Jayashree
   D/o. Late R.Venkitapathy,
   W/o. S.Vaithyanathan,
   Dinamalar, 1842, Trivandrum Road
   Vannarapettai, Tirunelveli-627 003.



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8. V.Janani
D/o. R.Venkitapathy
No.7/4, Bhavani Apartment
Soundarajan Street, T.Nagar
Chennai-600 017

Respondents

**O.S.A.No.159 of 2025**

Case QR

***CNR:{HCMA011191582024}***

R.Raghavan (Deceased)
R.Subbulakshmi (Deceased)

1. R.Ramasubbu
S/o. Late R.Raghavan
No.24, Birds Road, Cantonment,
Tiruchirappalli-620 001.

2. R.R.Gopaljee
S/o.R.Raghavan
No.4/11, Mc Nicholas 4th Lane
Chetpet, Chennai-600 031.

Appellants

Vs

R.Venkitapathy (Deceased)
R.Krishnamoorthy (Deceased)

1. R.Lakshmipathy
Partner-Dinamalar
No.219, Anna Salai, Chennai-600 002

2. R.Sathyamurthy
Partner-Dinamalar
No.G-9, Parsn Paradise
109, G.N.Chetty Road, T.Nagar
Chennai-17

3. Hon'ble Mr.Justice T.Somasundram (Retd.)



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Presiding Arbitrator
No.1/1688, 15th Street, H Block
Anna Nagar, Chennai-600 040

4. Hon'ble Mr.Justice R.Jayasimha Babu (Retd.)
Arbitrator,
612, RMV Extension, 2nd Stage,
3rd Block, Bangalore-560 003

5. Hon'ble Mr.Justice S.S.Subramani (Retd.)
Arbitrator
Plot No.2, Lakshmi Apartments,
No.28/481/2, Sasta Nagar, Thiruvambadi
Trichur-25, Kerala.

6. K.Rajalakshmi
W/o. Late R.Krishnamoorthy
No.7/2, Besant Nagar, Kalakshetra Colony
Kaveri Street, Thiruvanmiyur Village,
Velachery Taluk.

7. K.Ramasubbu
S/o.Late R.Krishnamoorthy,
No.7/2, Besant Nagar, Kalakshetra Colony
Kaveri Street, Thiruvanmiyur Village,
Velachery Taluk.

8. K.Venkataraman
D/o.Late R.Krishnamoorthy
No.7/2, Besant Nagar, Kalakshetra Colony,
Kaveri Street, Thiruvanmiyur Village,
Velachery Taluk.

9. Geetha Nagarajan,
D/o.Late R.Venkitapathy,
No.56, Venkatnarayana Road
1A, Hill Crest Apartments, T.Nagar
Chennai-600 017

10. V.Jayashree



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D/o.Late R.Venkitapathy
W/o.S.Vaithyanathan
Dinamalar, 1842, Trivandrum Road
Vannarapettai, Tirunelveli-627 003.

11. V.Janani Venkitapathy
D/o.R.Venkitapathy,
No.7/4, Bhavani Apartment
Soundarajan Street, T.Nagar,
Chennai-600017

Respondents

**O.S.A.No.160 of 2025**

Case QR

***CNR:{HCMA011191592024}***

R.Raghavan (Deceased)
R.Subbulakshmi (Deceased)

1. Dr.R.Ramasubbu
S/o. Late R.Raghavan,
No.24, Birds Road, Cantonment,
Tiruchirappalli-620 001

2. R.R.Gopaljee
S/o.R.Raghavan,
No.4/11, Mc Nicholas 4th Lane,
Chetpet, Chennai-600 031.

Appellants

Vs

R.Venkitapathy (Deceased)
R.Krishnamoorthy (Deceased)

1. R.Lakshmipathy
Partner-Dinamalar
No.219, Anna Salai, Chennai-600 002



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2.R.Sathyamurthy
Partner-Dinamalar
No.G-9, Parsn Paradise
109, G.N.Chetty Road, T.Nagar
Chennai-17

3. Hon'ble Mr.Justice T.Somasundram (Retd.)
Presiding Arbitrator,
No.1/1688, 15th Street, H Block,
Anna Nagar, Chennai-600 040.

4. Hon'ble Mr.Justice R.Jayasimha Babu (Retd.)
Arbitrator,
612, RMV Extension, 2nd Stage, 3rd Block
Bangalore-560 003.

5. Hon'ble Mr.Justice S.S.Subramani (Retd.)
Arbitrator
Plot No.2, Lakshmi Apartments,
No.28/481/2, Sasta Nagar, Thiruvambadi
Trichur-25, Kerala.

6. K.Rajalakshmi
W/o. Late R.Krishnamoorthy
No.7/2, Besant Nagar, Kalakshetra Colony,
Kaveri Street, Thiruvanmiyur Village.
Velachery Taluk.

7. K.Ramasubbu,
S/o.Late Dr.R.Krishnamoorthy
No.7/2, Besant Nagar, Kalakshetra Colony,
Kaveri Street, Thiruvanmiyur Village ,
Velachery Taluk

8. K.Venkataraman
D/o.Late R.Krishnamoorthy
No.7/2, Besant Nagar, Kalakshetra Colony,
Kaveri Street, Thiruvanmiyur Village,
Velachery Taluk.



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9. Geetha Nagarajan,
D/o.Late R.Venkitapathy,
No.56, Venkatnarayana Road,
1A, Hill Crest Apartments, T.Nagar,
Chennai-600 017.

10. V.Jayashree,
D/o.Late R.Venkitapathy,
W/o.S.Vaithyanathan,
Dinamalar, 1842 Trivandrum Road,
Vannarapettai, Tirunelveli-627 003.

11. V.Janani Venkitapathy
D/o.R.Venkitapathy
No.7/4, Bhavani Apartment,
Soundarajan Street, T.Nagar, Chennai-600 017

Respondents

**Prayer in O.S.A.No.108 of 2024 :** The Original Side Appeal is filed under Order XXXVI Rule 9 of the Original Side Rules, read with Clause 15 of the Amended Letters Patent, 1865, and Section 37 of the Arbitration and Conciliation Act, 1996, seeking to set aside the common order and decree dated 10.08.2023 passed in O.P.No.269 of 2014 on the file of this Court, and consequently to dismiss the Original Petition.

**Prayer in O.S.A.No.109 of 2024:** The Original Side Appeal is filed under Order XXXVI Rule 9 of the Original Side Rules, read with Clause 15 of the Amended Letters Patent, 1865, and Section 37 of the Arbitration and Conciliation Act, 1996, seeking to set aside the common order and decree dated 10.08.2023 in O.P.No.863 of 2018 on the file of this Court and consequently restore the interim Arbitral Award dated 29.09.2018.

**Prayer in O.S.A.No.113 of 2024:** The Original Side Appeal is filed under Order XXXVI Rule 9 of the Original Side Rules, read with Clause 15 of the Amended Letters Patent, 1865, and Section 37 of the Arbitration and Conciliation Act, 1996, seeking to set aside the order dated 10.08.2023 in O.P.No.391 of 2017 and allow the present appeal.

**Prayer in O.S.A.No.114 of 2024:** The Original Side Appeal is filed under Order XXXVI Rule 9 of the Original Side Rules, read with Clause 15 of the Amended Letters Patent, 1865, and Section 37 of the Arbitration and



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Conciliation Act, 1996, seeking to set aside the common order and decree dated 10.08.2023 in O.P.No.391 of 2017 on the file of this Court.

**Prayer in O.S.A.No.121 of 2024:** The Original Side Appeal is filed under Order XXXVI Rule 9 of the Original Side Rules, read with Clause 15 of the Amended Letters Patent, 1865, and Section 37 of the Arbitration and Conciliation Act, 1996, seeking to set aside the common order and decree dated 10.08.2023 in O.P.No.864 of 2018 on the file of this Court, and consequently restore the interim Arbitral award dated 29.09.2018.

**Prayer in O.S.A.No.135 of 2024:** The Original Side Appeal is filed under Order XXXVI Rule 9 of the Original Side Rules, read with Clause 15 of the Amended Letters Patent, 1865, and Section 37 of the Arbitration and Conciliation Act, 1996, seeking to set aside the common judgment and decree to the extent the Award has been set aside by this Court dated 10.08.2023 in O.P.No.269 of 2014.

**Prayer in O.S.A.No.138 of 2024:** The Original Side Appeal is filed under Order XXXVI Rule 9 of the Original Side Rules, read with Clause 15 of the Amended Letters Patent, 1865, and Section 37 of the Arbitration and Conciliation Act, 1996, seeking to set aside the common judgment and decree dated 10.08.2023 in O.P.No.863 of 2018.

**Prayer in O.S.A.No.140 of 2024:** The Original Side Appeal is filed under Order XXXVI Rule 9 of the Original Side Rules, read with Clause 15 of the Amended Letters Patent, 1865, and Section 37 of the Arbitration and Conciliation Act, 1996, seeking to set aside the common judgment and decree dated 10.08.2023 in O.P.No.864 of 2018 and allow the present Appeal.

**Prayer in O.S.A.No.142 of 2024:** The Original Side Appeal is filed under Order XXXVI Rule 9 of the Original Side Rules, read with Clause 15 of the Amended Letters Patent, 1865, and Section 37 of the Arbitration and Conciliation Act, 1996, seeking to set aside the common judgement and decree passed by this Court Court dated 10.08.2023 in O.P.No.40 of 2019 and allow the present appeal.



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**Prayer in O.S.A.No.144 of 2024:** The Original Side Appeal is filed under Order XXXVI Rule 9 of the Original Side Rules, read with Clause 15 of the Amended Letters Patent, 1865, and Section 37 of the Arbitration and Conciliation Act, 1996, seeking to set aside the common order and decree dated 10.08.2023 in O.P.No.40 of 2019 on the file of this Court and consequently restore the Interim Arbitral Award dated 29.09.2018.

**Prayer in O.S.ANo.154 of 2025:** The Original Side Appeal is filed under Order XXXVI Rule 9 of the Original Side Rules, read with Clause 15 of the Amended Letters Patent, 1865, and Section 37 of the Arbitration and Conciliation Act, 1996, seeking to set aside the common fair and decretal order dated 10.08.2023 passed in O.P.No.350 of 2017 on the file of this Court by allowing this O.S.A.

**Prayer in O.S.A.No.155 of 2025:** The Original Side Appeal is filed under Order XXXVI Rule 9 of the Original Side Rules, read with Clause 15 of the Amended Letters Patent, 1865, and Section 37 of the Arbitration and Conciliation Act, 1996, seeking to set aside the common fair and decretal order dated 10.08.2023 passed in O.P.No.391 of 2017 on the file of this Court by allowing this O.S.A.

**Prayer in O.S.A.No.156 of 2025:** The Original Side Appeal is filed under Order XXXVI Rule 9 of the Original Side Rules, read with Clause 15 of the Amended Letters Patent, 1865, and Section 37 of the Arbitration and Conciliation Act, 1996, seeking to set aside the common fair and decretal order dated 10.08.2023 passed in O.P.No.864 of 2018 on the file of this Court.

**Prayer in O.S.A.No.157 of 2025:** The Original Side Appeal is filed under Order XXXVI Rule 9 of the Original Side Rules, read with Clause 15 of the Amended Letters Patent, 1865, and Section 37 of the Arbitration and Conciliation Act, 1996, seeking to set aside the common fair and decretal order dated 10.08.2023 passed in O.P.No.863 of 2018 on the file of this Court.

**Prayer in O.S.A.No.158 of 2025:** The Original Side Appeal is filed under Order XXXVI Rule 9 of the Original Side Rules, read with Clause 15 of the Amended Letters Patent, 1865, and Section 37 of the Arbitration and Conciliation Act, 1996, seeking to set aside the common fair and decretal order dated 10.08.2023 passed in O.P.No.40 of 2019 on the file of this Court.



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**Prayer in O.S.A.No.159 of 2025:** The Original Side Appeal is filed under Order XXXVI Rule 9 of the Original Side Rules, read with Clause 15 of the Amended Letters Patent, 1865, and Section 37 of the Arbitration and Conciliation Act, 1996, seeking to set aside the common fair and decretal order dated 10.08.2023 passed in O.P.No.122 of 2014 on the file of this Court by allowing this Original Side Appeal.

**Prayer in O.S.A.No.160 of 2025:** The Original Side Appeal is filed under Order XXXVI Rule 9 of the Original Side Rules, read with Clause 15 of the Amended Letters Patent, 1865, and Section 37 of the Arbitration and Conciliation Act, 1996, seeking to set aside the common fair and decretal order dated 10.08.2023 passed in O.P.No.269 of 2014 on the file of this Court.

**OSA.NO.108 OF 2024**

FOR APPELLANT : MR.P.S.RAMAN, SENIOR COUNSEL
FOR MR. P. GIRIDHARAN AND
MR.H.SIDDARTH

FOR RESPONDENTS : MRS.CHITRA SAMPATH, SENIOR COUNSEL
FOR Mr.T.S.BASKARAN FOR R1 AND R2.

MR.ABDUL SALEEM, SENIOR COUNSEL
FOR MR.M.VIJAYA MEHANATH FOR R3

MR.A.L.SOMAYAJI, SENIOR COUNSEL
FOR MR.S.ELAM BHARATHI FOR R7, R8
AND R11

MR.VIJAY NARAYAN, SENIOR COUNSEL
FOR MR. PRASAD VIJAYA KUMAR FOR R12.

MR.S.SHYAM KUMAR FOR R13

M/S.R.RACHANA FOR R14
R9 AND R10 –NO APPEARANCE.



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**OSA.NO.109 OF 2024**

FOR APPELLANT : MR.P.S.RAMAN, SENIOR COUNSEL
FOR MR.P.GIRIDHARAN AND
MR.H.SIDDARTH

FOR RESPONDENTS :MRS.CHITRA SAMPATH, SENIOR COUNSEL
FOR MR.T.S.BASKARAN FOR R5 AND R6.

MR.ABDUL SALEEM, SENIOR COUNSEL
FOR MR.M.VIJAYA MEHANATH FOR R4

MR.A.L.SOMAYAJI, SENIOR COUNSEL
FOR MR.S.ELAM BHARATHI FOR R1 TO R3,

MR.VIJAY NARAYAN, SENIOR COUNSEL
FOR MR.PRASAD VIJAYA KUMAR FOR R8.

MR.S.SHYAM KUMAR FOR R7

M/S.R.RACHANA FOR R9

**OSA.NO.113 OF 2024**

FOR APPELLANT : MR.VIJAY NARAYAN, SENIOR COUNSEL
FOR MR.PRASAD VIJAYA KUMAR
FOR RESPONDENTS: MR.ABDUL SALEEM, SENIOR COUNSEL
FOR Mr.M.VIJAYA MEHANATH FOR R1

MR.A.L.SOMAYAJI, SENIOR COUNSEL
FOR MR.S.ELAM BHARATHI FOR R2 TO R4,

MRS.CHITRA SAMPATH, SENIOR COUNSEL
FOR MR.T.S.BASKARAN FOR R6 AND R7.

MR.P.S.RAMAN, SENIOR COUNSEL
FOR MR.P.GIRIDHARAN AND
MR.H.SIDDARTH FOR R5
MR.S.SHYAM KUMAR FOR R8
M/S.R.RACHANA FOR R9



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**OSA.NO.114 OF 2024**

FOR APPELLANT : MR.P.S.RAMAN, SENIOR COUNSEL
FOR MR.P. GIRIDHARAN AND
MR.H.SIDDARTH

FOR RESPONDENTS : MR.ABDUL SALEEM, SENIOR COUNSEL
FOR MR.M.VIJAYA MEHANATH FOR R1

MR.A.L.SOMAYAJI, SENIOR COUNSEL
FOR MR.S.ELAM BHARATHI
FOR R2, R3, AND R4

MRS.CHITRA SAMPATH, SENIOR COUNSEL
FOR MR.T.S.BASKARAN FOR R5 AND R6.

MR.VIJAY NARAYAN, SENIOR COUNSEL
FOR MR.PRASAD VIJAYA KUMAR FOR R8.

MR.S.SHYAM KUMAR FOR R7

M/S.R.RACHANA FOR R9

**OSA.NO.121 OF 2024**

FOR APPELLANT : MR.P.S.RAMAN, SENIOR COUNSEL
FOR MR.P.GIRIDHARAN AND
MR.H.SIDDARTH

FOR RESPONDENTS : MR.ABDUL SALEEM, SENIOR COUNSEL
FOR MR.M.VIJAYA MEHANATH FOR R1

MRS.CHITRA SAMPATH, SENIOR COUNSEL
FOR MR. T.S.BASKARAN FOR R2 AND R3.

MR.A.L.SOMAYAJI, SENIOR COUNSEL
FOR MR.S.ELAM BHARATHI
FOR R4, R5, AND R8



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R6 AND R7-NO APPEARANCE

MR. VIJAY NARAYAN, SENIOR COUNSEL
FOR MR.PRASAD VIJAYA KUMAR
FOR R10.

MR.S.SHYAM KUMAR FOR R9

M/S.R.RACHANA FOR R11

**OSA.NO.135 OF 2024**

FOR APPELLANT : MR.VIJAY NARAYAN, SENIOR COUNSEL
FOR MR.PRASAD VIJAYA KUMAR

FOR RESPONDENTS : MRS.CHITRA SAMPATH, SENIOR COUNSEL
FOR MR.T.S.BASKARAN FOR R1 AND R2.

MR.ABDUL SALEEM, SENIOR COUNSEL
FOR MR.M.VIJAYA MEHANATH FOR R3

MR.A.L.SOMAYAJI, SENIOR COUNSEL
FOR MR.S.ELAM BHARATHI
FOR R8, R9, AND R12

MR.P.S.RAMAN, SENIOR COUNSEL
FOR MR.P.GIRIDHARAN AND
MR.H.SIDDARTH FOR R4

R10 AND R11-NO APPEARANCE

MR.S.SHYAM KUMAR FOR R13

M/S.R.RACHANA FOR R14



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**OSA.NO.138 OF 2024**

FOR APPELLANT : MR.VIJAY NARAYAN, SENIOR COUNSEL
FOR MR.PRASAD VIJAYA KUMAR

FOR RESPONDENTS : MR.A.L.SOMAYAJI, SENIOR COUNSEL
FOR MR.S.ELAM BHARATHI FOR R1 TO R3

MR.ABDUL SALEEM, SENIOR COUNSEL
FOR MR.M.VIJAYA MEHANATH FOR R4

MRS.CHITRA SAMPATH, SENIOR COUNSEL
FOR MR.T.S.BASKARAN FOR R6 AND R7.
MR.P.S.RAMAN, SENIOR COUNSEL
FOR MR.P.GIRIDHARAN AND
MR.H.SIDDARTH FOR R5

MR.S.SHYAM KUMAR FOR R8

M/S.R.RACHANA FOR R9

**OSA.NO.140 OF 2024**

FOR APPELLANT : MR.VIJAY NARAYAN, SENIOR COUNSEL
FOR MR.PRASAD VIJAYA KUMAR

FOR RESPONDENTS : MR.AUDUL SALEEM, SENIOR COUNSEL
FOR MR.M.VIJAYA MEHANATH FOR R1

MRS.CHITRA SAMPATH, SENIOR COUNSEL
FOR MR.T.S.BASKARAN FOR R3 AND R4.

MR.A.L.SOMAYAJI, SENIOR COUNSEL
FOR MR.S.ELAM BHARATHI
FOR R5, R6, AND R9

MR.P.S.RAMAN, SENIOR COUNSEL



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FOR MR.P.GIRIDHARAN AND
MR.H.SIDDARTH FOR R2
R7 AND R8-NO APPEARANCE
MR.S.SHYAM KUMAR FOR R10
M/S.R.RACHANA FOR R11

**OSA.NO.142 OF 2024**

FOR APPELLANT : MR.VIJAY NARAYAN, SENIOR COUNSEL
FOR MR. PRASAD VIJAYA KUMAR

FOR RESPONDENTS : MRS.CHITRA SAMPATH, SENIOR COUNSEL
FOR MR.T.S.BASKARAN FOR R1 AND R2.

MR.ABDUL SALEEM, SENIOR COUNSEL
FOR Mr.M.VIJAYA MEHANATH FOR R3

MR.A.L.SOMAYAJI, SENIOR COUNSEL
FOR MR.S.ELAM BHARATHI
FOR R5, R6, AND R9

MR.P.S.RAMAN, SENIOR COUNSEL
FOR MR.P.GIRIDHARAN AND
MR.H.SIDDARTH FOR R4

R7 AND R8-NO APPEARANCE

MR.S.SHYAM KUMAR FOR R10

M/S.R.RACHANA FOR R11

**OSA.NO.144 OF 2024**

FOR APPELLANT : MR.P.S.RAMAN, SENIOR COUNSEL
FOR MR.P.GIRIDHARAN AND
MR.H.SIDDARTH

FOR RESPONDENTS : MRS.CHITRA SAMPATH, SENIOR COUNSEL
FOR MR.T.S. BASKARAN FOR R1 AND R2.



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MR.ABDUL SALEEM, SENIOR COUNSEL
FOR MR.M.VIJAYA MEHANATH FOR R3

MR.A.L.SOMAYAJI, SENIOR COUNSEL
FOR MR.S.ELAM BHARATHI
FOR R4, R5, AND R8

MR. VIJAY NARAYAN, SENIOR COUNSEL
FOR MR.PRASAD VIJAYA KUMAR FOR R9

R6 AND R7-NO APPEARANCE

MR.S.SHYAM KUMAR FOR R10

M/S.R.RACHANA FOR R11

**OSA.NO.154 OF 2025**

FOR APPELLANT : MRS.CHITRA SAMPATH, SENIOR COUNSEL
FOR MR.T.S.BASKARAN

FOR RESPONDENTS : MR.ABDUL SALEEM, SENIOR COUNSEL
FOR MR.M.VIJAYA MEHANATH FOR R1

MR.A.L.SOMAYAJI, SENIOR COUNSEL
FOR MR.S.ELAM BHARATHI FOR R2 TO R4

MR.S.SHYAM KUMAR FOR R6

MR.P.S.RAMAN, SENIOR COUNSEL
FOR MR.P. GIRIDHARAN AND
MR.H.SIDDARTH FOR R5

M/S.R.RACHANA FOR R8

MR.VIJAY NARAYAN, SENIOR COUNSEL
FOR MR.PRASAD VIJAYA KUMAR FOR R7



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**OSA.NO.155 OF 2025**

FOR APPELLANT : MRS.CHITRA SAMPATH, SENIOR COUNSEL
FOR MR.T.S. BASKARAN

FOR RESPONDENTS : MR.ABDUL SALEEM, SENIOR COUNSEL
FOR MR.M.VIJAYA MEHANATH FOR R1

MR.A.L.SOMAYAJI, SENIOR COUNSEL
FOR MR.S.ELAM BHARATHI FOR R2 TO R4

MR.P.S.RAMAN, SENIOR COUNSEL
FOR MR.P.GIRIDHARAN AND
MR.H.SIDDARTH FOR R5

MR.S.SHYAM KUMAR FOR R6

MR. VIJAY NARAYAN, SENIOR COUNSEL
FOR MR.PRASAD VIJAYA KUMAR FOR R7

M/S.R.RACHANA FOR R8

**OSA.NO.156 OF 2025**

FOR APPELLANT : MRS.CHITRA SAMPATH, SENIOR COUNSEL
FOR MR.T.S.BASKARAN

FOR RESPONDENTS : MR.ABDUL SALEEM, SENIOR COUNSEL
FOR MR.M.VIJAYA MEHANATH FOR R1

MR.A.L.SOMAYAJI, SENIOR COUNSEL
FOR MR.S.ELAM BHARATHI
FOR R3, R4 AND R7

MR.P.S.RAMAN, SENIOR COUNSEL
FOR MR.P.GIRIDHARAN AND



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R.H.SIDDARTH FOR R2

R5 AND R6 –NO APPEARANCE

MR.S.SHYAM KUMAR FOR R8

MR. VIJAY NARAYAN, SENIOR COUNSEL
FOR MR. PRASAD VIJAYA KUMAR FOR R9

M/S.R.RACHANA FOR R10

**OSA.NO.157 OF 2025**

FOR APPELLANT : MRS.CHITRA SAMPATH, SENIOR COUNSEL
FOR MR.T.S. BASKARAN

FOR RESPONDENTS : MR.A.L.SOMAYAJI, SENIOR COUNSEL
FOR MR.S.ELAM BHARATHI FOR R1 TO R3

MR.ABDUL SALEEM, SENIOR COUNSEL
FOR MR.M.VIJAYA MEHANATH FOR R4

MR.P.S.RAMAN, SENIOR COUNSEL
FOR MR.P.GIRIDHARAN AND
MR.H.SIDDARTH FOR R5

MR.VIJAY NARAYAN, SENIOR COUNSEL
FOR MR.PRASAD VIJAYA KUMAR FOR R6

MR.S.SHYAM KUMAR FOR R7

M/S.R.RACHANA FOR R8



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**OSA.NO.158 OF 2025**

FOR APPELLANT : MRS.CHITRA SAMPATH, SENIOR COUNSEL
FOR MR.T.S. BASKARAN

FOR RESPONDENTS : MR.ABDUL SALEEM, SENIOR COUNSEL
FOR MR.M.VIJAYA MEHANATH FOR R1

MR.A.L.SOMAYAJI, SENIOR COUNSEL
FOR MR.S.ELAM BHARATHI
FOR R3, R4 AND R5

MR.P.S.RAMAN, SENIOR COUNSEL
FOR MR.P. GIRIDHARAN AND
MR H. SIDDARTH FOR R2

MR. VIJAY NARAYAN, SENIOR COUNSEL
FOR MR.PRASAD VIJAYA KUMAR FOR R6

MR.S.SHYAM KUMAR FOR R7

M/S.R.RACHANA FOR R8

**OSA.NO.159 OF 2025**

FOR APPELLANT : MRS.CHITRA SAMPATH, SENIOR COUNSEL
FOR MR.T.S. BASKARAN

FOR RESPONDENTS : MR.ABDUL SALEEM, SENIOR COUNSEL
FOR MR.M.VIJAYA MEHANATH FOR R1

MR.P.S.RAMAN, SENIOR COUNSEL
FOR MR.P.GIRIDHARAN AND
MR.H. SIDDARTH FOR R2

MR.A.L.SOMAYAJI, SENIOR COUNSEL
FOR MR.S.ELAM BHARATHI
FOR R6, R7 AND R8



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MR.VIJAY NARAYAN, SENIOR COUNSEL
FOR MR.PRASAD VIJAYA KUMAR FOR R9

MR.S.SHYAM KUMAR FOR R10

M/S.R.RACHANA FOR R11

**OSA.NO.160 OF 2025**

FOR APPELLANT : MRS.CHITRA SAMPATH, SENIOR COUNSEL
FOR MR.T.S. BASKARAN

FOR RESPONDENTS : MR.ABDUL SALEEM, SENIOR COUNSEL
FOR MR.M.VIJAYA MEHANATH FOR R1

MR.A.L.SOMAYAJI, SENIOR COUNSEL
FOR MR.S.ELAM BHARATHI
FOR R6, R7 AND R8

MR.P.S.RAMAN, SENIOR COUNSEL
FOR MR.P.GIRIDHARAN AND
MR.H.SIDDARTH FOR R2

MR.VIJAY NARAYAN, SENIOR COUNSEL
FOR MR.PRASAD VIJAYA KUMAR FOR R9

MR.S.SHYAM KUMAR FOR R10

M/S.R.RACHANA FOR R11



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# COMMON JUDGMENT

**P.VELMURUGAN, J.**

These seventeen Original Side Appeals have been filed against the common order dated 10.08.2023 passed by the learned Single Judge in O.P.Nos.122 of 2014, 269 of 2014, 350 of 2017, 391 of 2017, 863 of 2018, 864 of 2018 and 40 of 2019. By the said common order, the learned Single Judge considered the challenges to three Interim Awards dated 28.11.2013, 15.03.2014 and 29.09.2018 passed by the Arbitral Tribunal.

2. Since all the appeals arise out of the same partnership dispute, involve the same parties and arise from the same arbitral proceedings, they are heard together and are being disposed of by this common judgment.

3. Before considering the respective appeals, it would be appropriate to set out, in brief, the background of the dispute, the constitution of the Arbitral Tribunal, the proceedings before the Tribunal and the proceedings before the learned Single Judge:-

3.1. The dispute relates to the partnership firm, M/s.Dinamalar, which is engaged in the publication of the Tamil daily newspaper "Dinamalar". The newspaper was started in the year 1951 by late T.V. Ramasubbiyer. He had five



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sons, namely, R.Venkitapathy, R.Krishnamoorthy, R.Lakshmipathy, R.Raghavan and R.Sathyamurthy, who were the five claimants before the Arbitral Tribunal. They were inducted as partners in the business in the year 1960. The firm was subsequently reconstituted on several occasions and, under the partnership deed dated 23.03.1997, each of the five partners was entitled to 20% share in the profits and losses of the firm.

3.2. The business of Dinamalar expanded over the years and ten editions came to be established at different places, namely, Tirunelveli, Tiruchirappalli, Chennai, Madurai, Erode, Pondicherry, Coimbatore, Vellore, Nagercoil and Salem. The editions were managed by different partners. The above editions were being managed broadly as follows:

The first claimant, R.Venkitapathy, was associated with Tirunelveli and Nagercoil; the second claimant, R.Krishnamoorthy, with Chennai and Pondicherry; the third claimant, R.Lakshmipathy, with Madurai and Coimbatore; the fourth claimant, R. Raghavan, with Tiruchirappalli and Vellore; and the fifth claimant, R.Sathyamurthy, with Salem and Erode.

3.3. Differences arose between the partners in relation to the management of the various editions, accounts, assets, circulation, advertisement revenue and other matters concerning the partnership business, including the name and trademark "Dinamalar". The disputes resulted in several civil suits before this



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Court from the year 2001 onwards, including C.S.Nos.689 of 2001, 711 of 2002, 737 of 2004, 22 of 2005 and 119 of 2006.

3.4. In the year 2006, the fifth claimant, R.Sathyamurthy, filed C.S.No.640 of 2006 seeking, among other reliefs, rendition of accounts in respect of the Chennai, Madurai, Pondicherry and Coimbatore editions from the year 2002-2003 and details of the advertisement revenue of the newspaper. He also filed O.A.No.721 of 2006 seeking appointment of a Receiver to manage those editions. By order dated 18.09.2006, a Receiver was appointed.

3.5. Aggrieved by the order appointing the Receiver, appeals in O.S.A.Nos.282 and 285 of 2006 were filed before this Court. While those appeals were pending, the parties arrived at an understanding to refer their disputes to arbitration. Accordingly, a Memo dated 18.01.2007 was filed by the parties agreeing to refer the disputes arising out of the partnership business and the pending suits to arbitration. Pursuant to the said Memo, this Court, by order dated 23.01.2007, referred the disputes between the parties to an Arbitral Tribunal.

3.6. The Arbitral Tribunal was initially constituted with Hon'ble Mr.Justice K.Venkataswamy (Retd.) as the Presiding Arbitrator, along with Hon'ble Mr.Justice R.Jayashima Babu (Retd.) and Hon'ble Mr.Justice S.S.Subramani (Retd.) as the other Arbitrators. All the five claimants filed their



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respective claims and counterclaims. On the basis of the pleadings, the Tribunal framed 45 issues on 18.07.2007. Thereafter, the parties let in oral and documentary evidence.

3.7. During the pendency of the arbitral proceedings, Justice K.Venkataswamy (Retd.) passed away. Thereafter, Hon'ble Mr.Justice T.Somasundaram (Retd.) was appointed as the Presiding Arbitrator and the Tribunal was reconstituted with Justice T.Somasundaram as the Presiding Arbitrator and Justices R.Jayashima Babu and S.S.Subramani as the other members.

3.8. During the pendency of the arbitral proceedings, the fifth claimant, R.Sathyamurthy, issued a notice dated 27.02.2012 seeking dissolution of the partnership firm with effect from the same date. The notice was issued by invoking Clause 4 of the partnership deed and Section 43 of the Indian Partnership Act, 1932. The fourth claimant, late R.Raghavan, objected to the Tribunal considering the question of dissolution.

3.9. By common order dated 23.07.2012, the Tribunal held that it had jurisdiction to consider the question of dissolution. The Tribunal held that the notice of dissolution was within the scope of the disputes referred to arbitration. Thereafter, claimants 1, 2, 3 and 5 filed additional pleadings in relation to dissolution and the Tribunal framed eight additional issues on 09.10.2012.



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3.10. The first and second claimants also filed O.A.No.132 of 2012 before this Court challenging the notice of dissolution. By order dated 30.10.2012, this Court restrained the fifth claimant from interfering with the management of the business, including circulation and banking operations, in respect of the Chennai, Pondicherry, Madurai and Coimbatore editions.

3.11. The fourth claimant, late R.Raghavan, challenged the order dated 23.07.2012 by filing C.S.No.748 of 2012 before this Court. The said challenge was rejected. O.S.A.No.103 of 2012 filed against the said order was also dismissed on 27.02.2013. Thereafter, the fourth claimant approached the Hon'ble Supreme Court by filing S.L.P.No.14417 of 2013.

3.12. On 12.09.2013, the Hon'ble Supreme Court recorded the settlement between the parties and directed the Tribunal to first decide the original 45 issues and thereafter consider the question of dissolution.

3.13. Pursuant to the said direction, the Tribunal considered the original 45 issues and passed the First Interim Award dated 28.11.2013. By the said Award, the Tribunal rejected the claims, except Issue No.15, and held, among other things, that each of the five claimants was entitled to a one-fifth share in the assets of the partnership firm. The existing arrangement regarding the management of the respective editions was also directed to continue until the final Award.



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3.14. The First Interim Award was challenged before this Court. The second and third claimants filed O.P.No.350 of 2017 and the fourth claimant, late R.Raghavan, filed O.P.No.122 of 2014, seeking to set aside the said Award.

3.15. Thereafter, the Tribunal proceeded to consider the question of dissolution and passed the Second Interim Award dated 15.03.2014. The Tribunal held that the partnership firm "Dinamalar" was a partnership at will and stood dissolved with effect from 27.02.2012, i.e., the date on which the fifth claimant, R.Sathyamurthy, issued the notice of dissolution. The Tribunal also held that until the final order of settlement of accounts and distribution of assets of the dissolved Firm are passed the Firm shall continue to carry on business and the claimants shall preserve and protect all of the assets of the dissolved Firm in their custody, possession or control and account for the same. The Tribunal further held specifically that none of the parties shall alienate any of the assets of the Firm except for those expenses which are necessary in the day to day running of their respective editions in the normal course of business.

3.16. The Second Interim Award was challenged by the fourth claimant in O.P.No.269 of 2014 and by the second and third claimants in O.P.No.391 of 2017. The challenges related, among other matters, to the dissolution, the jurisdiction of the Tribunal and the consequential directions issued by the Tribunal.



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3.17. Thereafter, during the further course of the arbitral proceedings, Justice R.Jayasimha Babu (Retd.) passed away and Justice S.S.Subramani (Retd.) was unable to continue as an Arbitrator. Consequently, the Arbitral Tribunal was again reconstituted. Hon'ble Mrs.Justice Chitra Venkataraman (Retd.) and Hon'ble Mr.Justice R.V.Easwar (Retd.) were appointed as the other members of the Tribunal, with Hon'ble Mr.Justice T.Somasundaram (Retd.) continuing as the Presiding Arbitrator.

3.18. The Tribunal thereafter proceeded with the matters arising after dissolution and passed the Third Interim Award dated 29.09.2018. The said Award dealt with the winding up of the partnership firm, distribution of its ten editions, the trademark and goodwill, the lands at Tirunelveli and Medavakkam and the consequential arrangements between the parties. It also contained directions regarding the manner in which the respective parties were to carry on business after dissolution.

3.19. Under the Third Interim Award, the editions were distributed among the parties. The first claimant was allotted the Tirunelveli, Nagercoil, Erode and Salem editions; the second and third claimants were allotted the Madurai, Chennai and Vellore editions jointly; the legal representatives of the deceased fourth claimant were allotted the Tiruchirappalli and Pondicherry editions; and the fifth claimant was allotted the Coimbatore edition. The Tribunal also issued



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directions concerning the use and registration of the "Dinamalar" trademark in the respective areas.

3.20. The Third Interim Award further contained directions relating to the trademark, the conduct of the respective editions, closure of the existing website and creation of separate domain names, transfer and mutation of properties, handing over of editions and assets and non-interference with the business of the other parties. The Tribunal also issued directions restraining the parties from competing in the respective areas allotted to the other parties.

3.21. The Third Interim Award was challenged by the second claimant in O.P.No.863 of 2018, by the third claimant in O.P.No.864 of 2018, and by the fourth claimant in O.P.No.40 of 2019.

3.22. Thus, three Interim Awards were passed at three different stages of the arbitral proceedings. The First Interim Award dated 28.11.2013 dealt mainly with the claims of the partners and their one-fifth interest in the assets of the firm. The Second Interim Award dated 15.03.2014 dealt with dissolution of the partnership with effect from 27.02.2012 and the consequential directions. The Third Interim Award dated 29.09.2018 dealt with the subsequent winding up, valuation and distribution of the editions and other assets of the firm.



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3.23. The aforesaid seven Original Petitions filed under Section 34 of the Arbitration and Conciliation Act, 1996, namely, O.P.Nos.122 of 2014, 269 of 2014, 350 of 2017, 391 of 2017, 863 of 2018, 864 of 2018 and 40 of 2019, were heard together by the learned Single Judge along with the connected civil suits and applications.

3.24. The learned Single Judge framed eleven issues and, after considering the pleadings, oral and documentary evidence and the submissions of the parties, held that the partnership was a partnership at will and that the dissolution notice dated 27.02.2012 issued by the fifth claimant, R.Sathyamurthy, was valid. It was also held that the Tribunal had jurisdiction to decide the question of dissolution.

3.25. However, insofar as the subsequent winding-up process was concerned, the learned Single Judge held that the Tribunal had exceeded its jurisdiction by undertaking matters which could affect third parties. The learned Single Judge also found shortcomings in the valuation of the goodwill and trademark.



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3.26. In the result, the learned Single Judge substantially upheld the First Interim Award dated 28.11.2013. The Second Interim Award dated 15.03.2014 was upheld insofar as it declared dissolution of the partnership, but the consequential directions were set aside. The Third Interim Award dated 29.09.2018 was set aside in its entirety. Consequently, O.P.Nos.122 of 2014 and 350 of 2017 were dismissed; O.P.Nos.269 of 2014 and 391 of 2017 were partly allowed; and O.P.Nos.863 of 2018, 864 of 2018 and 40 of 2019 were allowed.

3.27. Aggrieved by the aforesaid common order, the present seventeen Original Side Appeals have been filed by claimants 1, 4 and 5 / legal representatives. The appeals are against the common order dated 10.08.2023 passed by the learned Single Judge in the respective Section 34 proceedings, insofar as the findings therein relate to the three Interim Awards.

3.28. O.S.A.Nos.154 and 159 of 2025 arise out of O.P.Nos.350 of 2017 and 122 of 2014 respectively and relate to the First Interim Award dated 28.11.2013.

3.29. O.S.A.Nos.108, 135 of 2024 and 160 of 2025 arise out of O.P.No.269 of 2014, while O.S.A.Nos.113, 114 of 2024 and 155 of 2025 arise out of O.P.No.391 of 2017. These appeals relate to the Second Interim Award dated 15.03.2014, particularly the findings concerning dissolution and the consequential directions.



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3.30. O.S.A.Nos.109, 138 of 2024 and 157 of 2025 arise out of O.P.No.863 of 2018; O.S.A.Nos.121 of 2024, 140 of 2024 and 156 of 2025 arise out of O.P.No.864 of 2018; and O.S.A.Nos.142, 144 of 2024 and 158 of 2025 arise out of O.P.No.40 of 2019. These appeals relate to the Third Interim Award dated 29.09.2018 and the order of the learned Single Judge setting aside the said Award.

3.31. The learned Single Judge substantially upheld the First Interim Award, partly interfered with the Second Interim Award and set aside the Third Interim Award in its entirety. The correctness of those findings is now before us in the present batch of appeals.

4. Several appeals have been filed by the legal heirs of Claimant No.1 (Dr.R.Venkitapathy), the legal heirs of Claimant No.4 (R.Raghavan) and Claimant No.5 (R.Sathyamurthy). Claimant No.2 (Dr.R.Krishnamoorthy), represented by his legal heirs, and Claimant No.3 (Dr.R.Lakshmipathy) are the respondents. In order to avoid repetition of the submissions, the arguments advanced by the learned counsel appearing for the respective parties are set out below, claimant-wise:-

5.1. Mr. Vijay Narayan, learned Senior Counsel appearing for the legal heirs of the first claimant/Dr.R.Venkitapathy, would submit that the learned Single Judge failed to appreciate the limited scope of interference available to a



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Court exercising jurisdiction under Section 34 of the Arbitration and Conciliation Act, 1996. According to him, the Court exercising jurisdiction under Section 34 cannot sit in appeal over the findings of the Arbitral Tribunal or re-appreciate the evidence on record and interfere with the award merely on the ground of reasonableness of the reasons assigned by the Tribunal, an alleged mistake of fact or a different appreciation of the material available before it. He would submit that the Arbitrators are the sole judges of the quality and quantity of evidence and that an award cannot be interfered with merely because the evidence may be considered to be insufficient or of an inferior quality. He would further submit that, while applying the test of public policy, the Court does not exercise appellate jurisdiction over the arbitral award and an error of fact cannot be corrected unless the approach of the Arbitrators is found to be arbitrary or capricious.

5.2. The learned Senior Counsel would further submit that the learned Single Judge erred in partly upholding and partly setting aside the arbitral awards. According to him, the jurisdiction under Section 34 does not empower the Court to modify, revise or vary an arbitral award and, therefore, the learned Single Judge ought not to have modified the awards dated 15.03.2014 and 29.09.2018 by directing the parties to approach the Civil Court for winding up of the partnership firm and by restoring the earlier position of the respective



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editions until such winding up was completed. In this regard, he would place reliance upon the judgment of the Hon'ble Supreme Court in ***National Highways Authority of India v. M. Hakeem,*** *[(2021) 9 SCC 1]*, and submit that the power to modify an arbitral award is not available to a Court exercising jurisdiction under Section 34 of the Act. He would also rely upon the judgment in ***Larsen Air Conditioning v. Union of India,*** *[Civil Appeal No.3798 of 2023]*, in support of the submission that such power of modification has been expressly excluded under the Arbitration and Conciliation Act, 1996.

5.3. The learned Senior Counsel would then submit that the finding of the learned Single Judge that the Arbitral Tribunal had assumed the role of a liquidator and had acted beyond the authority conferred upon it was erroneous. He would submit that the parties had arrived at a settlement before the Hon'ble Supreme Court in S.L.P.No.14417 of 2013, pursuant to which the parties expressly agreed that, after passing of the earlier award, the same Arbitral Tribunal would take up the issue of dissolution of the firm and decide the same in accordance with the procedure evolved by it. According to him, the said consent before the Hon'ble Supreme Court constituted a clear agreement between the parties conferring authority upon the Tribunal to deal with the dissolution of the firm. He would further submit that, even during the proceedings leading to the subsequent award, the parties had placed before the



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Tribunal different proposals concerning the manner in which the assets and editions of the firm were to be distributed or liquidated. While Claimants 1 and 5 sought redistribution of the editions corresponding to their 20% share, Claimant Nos.2 and 3 proposed an auction amongst the partners and Claimant No.5 proposed an auction of the entire firm to third parties. According to him, this clearly demonstrated that there was no dispute as to the authority of the Tribunal to deal with the distribution or liquidation of the assets and that the dispute was only regarding the mode by which such distribution was to be effected.

5.4. The learned Senior Counsel would submit that the learned Single Judge further erred in holding that the winding up of a partnership firm is distinct from its dissolution and that the consequential winding up could be undertaken only by a Civil Court. According to him, under the scheme of the Indian Partnership Act, dissolution and the consequential winding up of the affairs of the firm are interconnected and the winding up of the partnership is a part and parcel of the dissolution of the partnership. In support of the said submission, he would rely upon the judgment of the Division Bench of the Bombay High Court in ***Santdas Moolchand Jhangiani v. Sheodayal Gurudasmal Massand,*** *[(1970) SCC OnLine Bom 79]*, wherein it was held that the matters relating to the fact of dissolution, the date of dissolution, winding up



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of the partnership, settlement of accounts and taking over of the goodwill and assets are all dealt with under the subject of dissolution of a firm and that winding up is dependent upon the preceding fact of dissolution.

5.5. The learned Senior Counsel would further submit that the learned Single Judge failed to appreciate that Section 48 of the Partnership Act itself begins with the expression “subject to agreement by the parties”. According to learned Senior Counsel, the statutory mode prescribed under Section 48 for settlement of accounts is therefore subject to an agreement between the partners. He would place reliance upon the judgment of the Hon'ble Supreme Court in ***Asandas Mitharam Narsinghani v. Tekchand Mitharam Sevakramani*** *[(1993) 3 SCC 110]*, wherein it was held that the mode prescribed under Section 48 is subject to an agreement between the parties and that the partners may agree that the statutory mode need not be followed for settlement of accounts. He would submit that, in the present case, the parties had expressly agreed before the Hon'ble Supreme Court that the issue of dissolution and the consequential process would be dealt with by the Arbitral Tribunal and, therefore, the learned Single Judge erred in proceeding on the basis that Section 48, by itself, prevented the Tribunal from undertaking the consequential process.



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5.6. The learned Senior Counsel would further submit that the learned Single Judge was also not correct in holding that the Arbitral Tribunal had failed to comply with the requirements relating to third-party liabilities under Section 48 of the Partnership Act. He would submit that the Tribunal, by its proceedings dated 19.05.2014, had appointed auditors to conduct an in-depth audit of all the editions of Dinamalar, including the income, expenditure, assets and liabilities, physical verification of stocks and assets and obtaining confirmations from third parties. According to him, the auditors were required to obtain third-party confirmations in respect of each edition and thereafter submit consolidated accounts and an audit report. He would therefore submit that the necessary exercise relating to the ascertainment of third-party liabilities had in fact been undertaken before the valuation report was submitted to the Tribunal. He would further submit that the learned Single Judge erred in proceeding on the basis that the auditors had merely relied upon the balance sheets and the amounts reflected therein for determining the debts and liabilities of the firm. According to learned Senior Counsel, the auditors had undertaken an in-depth exercise by examining the books of accounts of all the ten editions, deputing their staff to visit the respective editions, physically examining the relevant material, obtaining information through questionnaires from the management personnel and thereafter determining the debts and liabilities both edition-wise and on a consolidated basis. He would therefore submit that the finding of the learned



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Single Judge that the auditors had undertaken only a limited exercise was not borne out by the material on record.

5.7. The learned Senior Counsel would also submit that the finding of the learned Single Judge that the auditors had obtained confirmation of balances only from a few creditors and that several creditors had not furnished confirmation was not supported either by the pleadings or by the evidence. He would submit that a finding unsupported by evidence or one which ignores vital evidence would amount to patent illegality. In support of the said submission, he would rely upon ***PSA Sical Terminals Ltd. v. Board of Trustees of V.O. Chidambaranar Port Trust, Tuticorin*** *[2021 SCC OnLine SC 508]*, wherein the Hon'ble Supreme Court dealt with a finding based on no evidence or an award which ignores vital evidence as constituting a ground of patent illegality appearing on the face of the award.

5.8. The learned Senior Counsel would further submit that the learned Single Judge proceeded on an erroneous assumption that the Arbitral Tribunal had actually wound up the firm and that such winding up constituted an action in rem beyond the jurisdiction of the Tribunal. According to him, the Tribunal had not wound up the firm in a manner affecting the rights of third parties, but had only valued and redistributed the editions and assets of Dinamalar so that each of the five partners would receive their respective 20% share in the



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enterprise value of the firm. He would therefore submit that the finding that the Tribunal had undertaken an action in rem was erroneous.

5.9. The learned Senior Counsel would further submit that the learned Single Judge erred in treating the winding up of a partnership firm as involving a right in rem and, consequently, as a non-arbitrable dispute. According to him, the dispute in the present case was essentially between the partners concerning their respective rights and obligations arising out of the partnership and was therefore in the nature of a right in personam. He would submit that, after publication of the notice of dissolution in the Official Gazette on 21.03.2012 and in *Dinamani* newspaper on 13.03.2012, no third party had come forward claiming any interest in the property of the firm. He would therefore contend that the learned Single Judge was not justified in setting aside the awards on the ground that third-party rights were involved.

5.10. The learned Senior Counsel would further submit that the objection regarding the jurisdiction of the Arbitral Tribunal to deal with the dissolution and winding up of the firm was raised by Claimants 2 and 3 only at the very last stage of the arbitral proceedings, after the conclusion of oral arguments and at the stage of filing written submissions. According to him, the said objection was therefore belated and ought not to have been entertained. He would submit that the parties had already consented before the Hon'ble Supreme Court to the



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Tribunal taking up the issue of dissolution and, having participated in the proceedings, the concerned claimants could not subsequently raise a jurisdictional objection at the fag end of the proceedings.

5.11. The learned Senior Counsel would further submit that the said objection was also contrary to the principle of *kompetenz-kompetenz* [also referred to as "competence-competence"] embodied in Section 16 of the Arbitration and Conciliation Act, 1996. According to learned Senior Counsel, a party questioning the jurisdiction of the Arbitral Tribunal is required to raise such objection before the Tribunal at the appropriate stage and, particularly, when the objection relates to the alleged excess of jurisdiction, it ought to be raised as a preliminary issue. He would rely upon the judgment of the Hon'ble Supreme Court in ***Uttarakhand Purv Sainik Kalyan Nigam Ltd. v. Northern Coal Field Ltd.***, *[(2020) 2 SCC 455]*, in support of the principle that the doctrine of *kompetenz-kompetenz* is intended to minimise judicial intervention so that the arbitral process is not thwarted at the threshold.

5.12. The learned Senior Counsel would also place reliance upon the judgment of the Hon'ble Supreme Court in ***McDermott International Inc. v. Burn Standard Co. Ltd.***, *[(2006) 11 SCC 181],* and submit that a party questioning the jurisdiction of the Arbitrator is required to raise such objection before the Arbitrator during the arbitral proceedings or at the earliest



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appropriate stage. According to him, the jurisdictional objection in the present case was not raised when the issue of dissolution arose, but was raised only after the oral arguments had concluded. He would therefore submit that the learned Single Judge ought not to have given credence to such a belated objection while examining the arbitral awards under Section 34.

5.13. The learned Senior Counsel would further submit that the learned Single Judge also erred in holding that the publication of a public notice of dissolution did not amount to a proper calling for claims from third parties. He would reiterate that the proceedings of the Arbitral Tribunal dated 19.05.2014 specifically required the auditors to undertake an in-depth audit and obtain third-party confirmations in respect of each edition of Dinamalar. According to him, the auditors, in the course of their assignment, obtained the requisite third-party confirmations and therefore the finding that the Tribunal had failed to undertake the exercise contemplated under Section 48 of the Partnership Act was erroneous.

5.14. The learned Senior Counsel would further submit that the learned Single Judge erred in holding that there was no express consent under Section 28(2) of the Arbitration and Conciliation Act, 1996, permitting the Tribunal to decide the disputes on the basis of equity. He would draw attention to the compromise entered into between the parties, pursuant to which this Court, by



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order dated 23.01.2007 in O.S.A.No.282 of 2006, referred the pending disputes to arbitration. According to him, the settlement expressly provided that all differences and disputes arising out of or in relation to the business covered by the Partnership Deed dated 23.03.1997 would be adjudicated and decided by the Arbitral Tribunal. He would further submit that, subsequently, before the Hon'ble Supreme Court in S.L.P.No.14417 of 2013, the parties again agreed that the Arbitral Tribunal would take up the issue of dissolution and decide the same in accordance with the procedure evolved by it. He would therefore submit that the finding that there was no express consent by the parties was contrary to the terms of the consent orders and settlement.

5.15. The learned Senior Counsel would further submit that the learned Single Judge erred in treating the issue relating to the trademark “Dinamalar” as involving a right in rem. According to him, the Arbitral Tribunal had not adjudicated upon any question concerning infringement, passing off or the validity of the trademark as against third parties. It had merely dealt with the trademark as an asset of the partnership firm and determined the manner in which such asset was to be dealt with upon dissolution. He would submit that the determination made by the Tribunal was therefore only a determination of the rights of the partners inter se and did not affect any right in rem. He would also point out that Claimants 2 and 3 themselves had raised the issue concerning



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the trademark in paragraph No.47 of their claim statement dated 14.04.2007 and had sought relief in respect thereof, and therefore, according to him, they could not subsequently contend that the Tribunal lacked jurisdiction to adjudicate upon the same.

5.16. Finally, learned Senior Counsel would submit that the Arbitral Tribunal had acted within the four corners of the Partnership Deed and the authority conferred upon it by the parties and had not exercised any power beyond the scope of the reference. He would submit that the question of valuation of the goodwill and reputation attached to the trademark would arise only if one or more of the partners had waived or surrendered their right to use the trademark after dissolution. According to him, since all the partners had been granted liberty to use the trademark with an appropriate prefix or suffix, there was no occasion for separately valuing the goodwill or reputation of the trademark. He would therefore submit that the learned Single Judge was not justified in interfering with the arbitral awards on the grounds set out in the impugned judgment and would pray that the common judgment dated 10.08.2023, insofar as it set aside the arbitral awards dated 15.03.2014 and 29.09.2018, be set aside and the arbitral awards be restored.

6.1. Mrs.Chitra Sampath, learned Senior Counsel appearing for the legal heirs of the deceased fourth claimant/R.Raghavan, would submit that the



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learned Judge erred in confirming the finding of the Arbitral Tribunal that the accounts of the Firm had been settled up to the year 2010-2011. According to her, the partners had never accepted the correctness of the figures reflected in the balance sheets submitted to the Income Tax Department. The accounts relating to the editions which were under the control of claimants 2 and 3 had not been made available to the other partners. Only a CD prepared by their own internal auditor had been furnished to the common auditor, Mr.Marimuthu, who had thereafter consolidated the accounts. Therefore, the mere fact that accounts had been prepared and Income Tax returns had been filed could not be treated as an acceptance of the correctness of those accounts.

6.2. The learned Senior Counsel would further submit that the evidence of claimants 2 and 3 in cross-examination had not been properly considered. Their answers to the various questions put to them clearly related to the correctness and availability of the accounts. In spite of the same, the Arbitral Tribunal proceeded on the basis that the completion of the 44AB audit and the credit of profits to the current accounts of the partners showed that the accounts had been accepted. According to the learned Senior Counsel, such a conclusion was not supported by the evidence on record.

6.3. The learned Senior Counsel would submit that claimants 2 and 3 themselves had stated that there was no fusion of the funds of all the editions



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and that they had retained the income generated from the editions under their respective control. Though book entries were made by distributing the total profit equally among the partners, a mere entry in the books could not amount to an acceptance by the other partners of the profits declared by claimants 2 and 3. She would therefore submit that the other partners could not be deprived of their right to look into the accounts of all the editions. She would also point out that claimant No.3 had denied the balance sheet for the year 2006-2007 in his answer to Question No.223.

6.4. According to the learned Senior Counsel, the Tribunal had also proceeded on the basis that the fourth claimant had received his share of profit every year without demur and had not taken any action for several years and, therefore, could not thereafter question the accounts. She would submit that this reasoning did not take into consideration the manner in which the accounts were maintained or the specific stand taken by the partners regarding the accounts of the editions under their control. There was also no admission by the partners that they had accepted the accounts maintained by the other partners in respect of those editions.

6.5. The learned Senior Counsel would further submit that the Tribunal repeatedly relied upon the fact that the accounts had been audited and Income Tax returns had been filed and, on that basis, refused the request of the fourth



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and fifth claimants for an audit of the accounts from the year 2000-2001. According to her, there was no plea or evidence to show that the appellants had expressly or impliedly waived their right to question the correctness of the accounts submitted to the Income Tax Department. Therefore, the finding that the appellants had not raised or agitated such a dispute was not justified.

6.6. The learned Senior Counsel would submit that the disputes between the partners had arisen as early as in the year 1999. In that background, the Tribunal could not have treated the accounts as settled merely because Income Tax returns had been filed during the pendency of the arbitration proceedings. She would submit that the parties had also been directed to maintain status quo and the issue regarding rendition and correctness of accounts continued to remain in dispute.

6.7. The learned Senior Counsel would further submit that two applications filed by the fourth claimant were pending before the Arbitral Tribunal. One application was for raising an additional claim and the other was for appointment of an Auditor. The additional claim was in respect of rendition of true and proper accounts by the other partners relating to the editions under their control. According to her, when such an application was pending, the Tribunal ought not to have proceeded to hold that the accounts had already been settled. No proper reason had also been given for rejecting the additional claim.



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6.8. The learned Senior Counsel would submit that the Tribunal had, in effect, shelved the issue of accounts on the ground that examination of the accounts would take considerable time and would prolong the arbitration proceedings. According to her, that could not be a ground for refusing to examine the accounts. As long as the fourth claimant continued to be a partner of the Firm, he was entitled to seek rendition of accounts. The fact that the Firm was subsequently dissolved could not take away that right.

6.9. The learned Senior would submit that rendition of accounts was at the very foundation of the relationship between the partners. According to her, the disputes had arisen, among other things, on account of the manner in which claimants 2 and 3 had dealt with the editions under their control and the allegation that they had acted against the interest of the Firm by starting a parallel newspaper and siphoning the funds of the Firm. In such circumstances, the request for proper rendition and examination of accounts could not have been rejected by simply holding that the accounts had already been settled.

6.10. The learned Senior Counsel would further submit that there was no issue framed by the Arbitral Tribunal with regard to settlement of the accounts for the period from 1997-1998 onwards or up to the date of dissolution. According to her, out of the 45 issues framed by the Tribunal, there was no issue concerning such settlement of accounts. Nevertheless, the Tribunal proceeded to



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hold that the accounts had been settled from the year 1997 onwards and up to the date of dissolution. She would submit that the learned Judge ought to have noticed that the finding was outside the issues which had been placed before the Tribunal.

6.11. The learned Senior would further submit that the applications seeking forensic audit and examination of the accounts were pending before the Tribunal. Without deciding those applications, the Tribunal proceeded to record a finding that the accounts had been settled. According to her, such a finding was made without properly considering the pleadings and the pending applications of the appellants and without affording them an effective opportunity in relation to the said issue.

6.12. The learned Senior Counsel would submit that the Tribunal could not have refused to undertake the accounts merely on the ground that the common auditor was already auditing the Firm's accounts. According to her, taking of accounts upon dissolution was necessary and the existence of an earlier audit could not by itself conclude the dispute between the partners regarding the correctness of the accounts.

6.13. The learned Senior Counsel would further submit that the Tribunal had treated the accounts as settled during the course of the arbitration itself, even though no such case had been put forward by any of the claimants.



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According to her, the Tribunal thus proceeded to decide an issue which had not been placed before it and thereby denied the partners their right to have access to and seek proper rendition of the accounts of the Firm.

6.14. The learned Senior Counsel would submit that the finding regarding settlement of accounts was also contrary to the applications and materials placed before the Tribunal. She would point out that the disputes regarding the accounts had continued for several years and that the fourth claimant had specifically sought an audit and rendition of accounts. Therefore, the conclusion that the accounts had been settled merely on the basis of the Income Tax returns and the profits credited to the partners' current accounts was not sustainable.

6.15. The learned Senior Counsel would further submit that the finding that the accounts had been settled till the date of dissolution was also contrary to the stand of the appellants and the material on record. According to her, the Awards dated 28.11.2013 and 15.03.2014, insofar as they proceeded on the basis that the accounts had already been settled, could not be sustained. The learned Judge ought to have set aside those findings and directed a proper forensic audit of the accounts from the year 1997.

6.16. The learned Senior Counsel would submit that the learned Judge also erred in dealing with the question of winding up of the Firm. According to her, once the Arbitral Tribunal had dissolved the Firm, the question of dealing



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with its assets and liabilities and bringing the affairs of the Firm to an end had to be considered in the proper manner. She would submit that the finding that the Tribunal had power to dissolve the Firm but had no power to wind it up was not correct in the facts of the present case.

6.17. The learned Senior Counsel would further submit that the Firm was a running concern and did not have any debt, and therefore the Tribunal had proceeded on the basis that the Firm could be wound up as a going concern. According to her, the learned Judge ought not to have applied the provisions relating to winding up of an unregistered company to the facts of the present case. She would also submit that the Tribunal had considered the question of winding up and had assigned reasons for the course adopted by it.

6.18. The learned Senior Counsel would submit that the learned Judge had also erred in holding that there was no provision in the Partnership Deed relating to distribution of the assets of the dissolved Firm or the manner in which the accounts were to be dealt with and, therefore, that the Tribunal had no jurisdiction to wind up the Firm. According to her, the reasoning given by the Tribunal regarding distribution of the assets of the Firm as a going concern had not been properly considered by the learned Judge.

6.19. The learned Senior Counsel would further submit that the edition-wise allotment of the assets of the Firm made by the Tribunal was not the proper



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method of dealing with the assets after dissolution. According to her, the assets ought to have been brought to auction as one unit and the sale proceeds ought to have been distributed among the partners according to their respective shares, after discharging the debts and liabilities of the Firm.

6.20. The learned Senior Counsel would submit that even the learned Judge had noticed that the Tribunal had not arrived at a proper valuation of the assets of the Firm, including the brand value and other intellectual properties. In such circumstances, according to her, a proper forensic audit ought to have been ordered so that the fair value of the Firm could be arrived at. She would submit that the appellants had also offered to purchase the entire Firm after such proper forensic audit and valuation.

6.21. Finally, the learned Senior Counsel would submit that the subsequent mediation proceedings between the partners and their family members were also relevant to the issue of settlement of accounts. According to her, the parties had mutually agreed for a forensic audit of the accounts of the Firm and had proceeded on the basis that the real value of the dissolved Firm had to be arrived at. She would further submit that the Ernst & Young forensic audit report was not properly considered. The report recorded that claimants 2 and 3 had failed to furnish the books of accounts required for proper settlement and valuation and, therefore, the audit could not be completed in the manner



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required. Hence, the learned Senior Counsel prayed that the learned Judge ought to have set aside the said finding and directed proper rendition and audit of the accounts of the Firm.

7.1. Mr.P.S.Raman, learned Senior Counsel appearing for Claimant No.5/R.Sathyamurthy, would submit that the common order dated 10.08.2023 passed by the learned Single Judge is unsustainable, insofar as the learned Single Judge has upheld the First Interim Award dated 28.11.2013, partly set aside the Second Interim Award dated 15.03.2014 and completely set aside the Third Interim Award dated 29.09.2018. According to the learned Senior Counsel, all the three Interim Awards arose out of a single reference of the disputes in the various suits to arbitration and, therefore, could not have been dealt with by the learned Single Judge in a piecemeal manner.

7.2. The learned Senior Counsel would submit that the disputes in all the matters were referred to arbitration by this Court by order dated 23.01.2007, pursuant to the Memo dated 18.01.2007 filed by all the parties. The Arbitral Tribunal thereafter framed 45 issues on 18.07.2007. According to him, the First, Second and Third Interim Awards were only different stages of adjudication of the composite disputes referred to the same Arbitral Tribunal. Therefore, the learned Single Judge ought not to have treated the three Interim Awards as separate and independent Awards and interfered with them separately.



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7.3. The learned Senior Counsel would further submit that the three Interim Awards are interlinked, interdependent and entwined with each other. According to him, the Second Interim Award dated 15.03.2014 declared the dissolution of the firm with effect from 27.02.2012, whereas the Third Interim Award dated 29.09.2018 dealt with the distribution of the assets of the dissolved firm. Therefore, the distribution of the assets was a sequitur to the Second Interim Award and could not be severed from it. He would submit that, by partly interfering with the Second Interim Award and completely setting aside the Third Interim Award, the learned Single Judge had, in effect, trifurcated a single arbitral reference.

7.4. The learned Senior Counsel would submit that the Court exercising jurisdiction under Section 34 of the Arbitration and Conciliation Act has a very limited and restrictive role. According to him, the Court cannot sit in appeal over the decision of the Arbitral Tribunal or reappraise the evidence merely because another view is possible. He would submit that the Tribunal had considered the relevant issues, pleadings, documents and evidence and had given detailed reasons. Therefore, unless the Award falls within the grounds available under Section 34, there could be no interference with the Award. He



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would further submit that the Award cannot be interfered with merely on the ground of reasonableness of the reasons or an alleged mistake of fact. In support of the said submission, the learned Senior Counsel would rely upon the judgment of the Hon'ble Supreme Court in ***Maharashtra State Electricity Board v. Sterlite Industries (India) Ltd.***, *[(2001) 8 SCC 482]*, and submit that the Arbitrator's Award on facts and law is final and that there is no appeal against such decision. According to him, the Court cannot review the Award and correct an alleged mistake in adjudication unless the objection to the legality of the Award is apparent on the face of the Award. He would therefore submit that the Tribunal is the final judge of the questions of fact and law referred to it.

7.5. The learned Senior Counsel would further rely upon the judgment of the Hon'ble Supreme Court in ***Project Director, NHAI v. M.Hakeem and another*** *[(2021) 9 SCC 1]*, and submit that Section 34 of the Arbitration and Conciliation Act does not confer a power upon the Court to modify an arbitral Award. According to him, the learned Single Judge, by partly setting aside the Award and directing the parties to approach the Civil Court for implementation of the dissolution, has, in substance, modified the Award. According to him, the Tribunal had considered all the relevant issues comprehensively and had interpreted the same by giving detailed reasons and the objections raised in the Section 34 petitions did not justify interference with the Awards.



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7.6. The learned Senior Counsel would also place reliance upon the judgment of the Hon'ble Supreme Court in ***McDermott International Inc. v. Burn Standard Co. Ltd.,*** *[(2006) 11 SCC 181]*, and submit that the Arbitration and Conciliation Act provides for a supervisory role for the Court in relation to an arbitral Award. According to him, intervention is contemplated only in limited circumstances, such as fraud, bias or violation of natural justice, and the Court cannot correct errors committed by the Arbitrator.

7.7. The learned Senior Counsel would also submit that the learned Single Judge ought to have given effect to the order dated 12.09.2013 passed by the Hon'ble Supreme Court in SLP No.14417 of 2013. He would submit that the parties had entered into a settlement before the Hon'ble Supreme Court and, under the said order, after passing the First Interim Award, the same learned Arbitrators were directed to take up the issue of dissolution of the firm and decide the same in accordance with the procedure evolved by them. According to him, the jurisdiction of the Tribunal to decide the issue of dissolution was thus specifically contemplated in the order of the Hon'ble Supreme Court and could not subsequently be questioned.



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7.8. The learned Senior Counsel would submit that the Appellant, who was Claimant No.5 before the Arbitral Tribunal, had filed an application dated 27.02.2012 seeking dissolution of the partnership firm with effect from 27.02.2012. Thereafter, in compliance with the order of the Hon'ble Supreme Court, the Arbitral Tribunal passed the Second Interim Award dated 15.03.2014, dissolving the firm with effect from 27.02.2012. He would submit that the partnership deed itself permitted dissolution of the firm at the instance of any partner and that the application filed by the Appellant was in accordance with the partnership deed.

7.9. The learned Senior Counsel would further submit that dissolution of the partnership firm is a matter between the partners and is, therefore, a proceeding in personam and not in rem. According to him, the dissolution was sought and decided only between the partners and did not involve determination of the independent rights of any third party. He would submit that the learned Single Judge, having recognised that the dissolution of the firm was a matter falling within the realm of a right in personam, ought not to have set aside the Award relating to dissolution.



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7.10. The learned Senior Counsel would submit that winding up of a partnership firm is a part of and consequential to the dissolution of the firm. He would rely upon Section 47 of the Indian Partnership Act, 1932, and submit that even after dissolution, the rights and obligations of the partners continue in respect of matters necessary for winding up the business of the partnership and completing transactions which were unfinished at the time of dissolution. Therefore, according to him, the fact that steps had to be taken for winding up the affairs of the firm after dissolution would not make the dissolution proceedings in rem. He would further submit that the learned Single Judge erred in applying the principles relating to winding up of a company to the present partnership firm. He would submit that the decision in ***Booz Allen and Hamilton Inc. v. SBI Home Finance Ltd. and others***, *[(2011) 5 SCC 532]*, relied upon in the proceedings, relates to winding up of a company and not to the winding up of a partnership firm. According to him, the provisions relating to winding up of a company cannot be automatically applied to a partnership firm having five partners.

7.11. The learned Senior Counsel would submit that the Arbitral Tribunal acted only within the four corners of the partnership deed and did not exercise



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any power beyond what was conferred upon it by the parties. According to him, the Tribunal proceeded with the distribution of the assets only pursuant to the application for dissolution made by the Appellant in accordance with the partnership deed. He would therefore submit that the finding that the Tribunal had acted beyond its jurisdiction was not justified.

7.12. The learned Senior Counsel would next submit that the Tribunal had adopted a practical method for distribution of the assets of the firm. He would submit that the Tribunal had divided the ten editions of the *Dinamalar* newspaper after taking into account various factors, including equalisation of the value of the editions, minimum business dislocation and allotment of one metropolitan edition to each of the Claimants. The Tribunal had also given detailed reasons as to why particular editions were allotted to particular Claimants. Therefore, according to him, the learned Single Judge ought not to have interfered with the division and redistribution of the editions merely on the ground that the partnership deed did not provide a specific method for winding up and distribution of the assets.



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7.13. In this regard, the learned Senior Counsel would rely upon the judgment of the Hon'ble Supreme Court in ***Nabha Power Limited v. Punjab State Power Corporation Limited & Anr.***, *[(2018) 11 SCC 508]*, and submit that while interpreting a commercial contract, the commercial intention of the parties and business efficacy have to be given due consideration. He would submit that the conditions referred to in the said judgment for applying the business efficacy test are that the implied term should be reasonable and equitable, necessary to give business efficacy to the contract, so obvious that it goes without saying, capable of clear expression, and must not contradict any express term of the contract.

7.14. The learned Senior Counsel would then submit that Claimant Nos.2 and 3 themselves had raised the issue relating to the trademark before the Arbitral Tribunal in paragraph 47 of their Claim Statement dated 14.04.2007 and had sought relief concerning the same. According to him, after having submitted the issue to the jurisdiction of the Tribunal, they could not subsequently challenge the jurisdiction of the Tribunal to decide the said issue. He would further submit that the objection that the trademark dispute was non-arbitrable was raised belatedly, only at the stage of filing written submissions before the Tribunal.



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7.15. The learned Senior Counsel would submit that the dispute concerning the trademark “Dinamalar” was only with regard to the protection and use of the trademark by the family members and the partners. He would submit that the Tribunal had not decided any issue concerning infringement or passing off of the trademark. The Award only dealt with the rights of the partners inter se after dissolution and permitted the parties to use the registered trademark in connection with the respective editions allotted to them by prefixing or suffixing the area, such as “Chennai Dinamalar” or “Dinamalar Chennai”. According to him, the dispute was therefore in personam and was arbitrable.

7.16. In support of the above submission, the learned Senior Counsel would rely upon ***Hero Electric Vehicles Pvt. Ltd. & Ors. v. Lectro E-Mobility Pvt. Ltd. & Ors.,*** *[MANU/DE/0379/2021]*, wherein the Hon’ble Delhi High Court held that where the right in the trademark arises from a Family Settlement Agreement and Trade Mark and Name Agreement, and the right is claimed only against a specific family group and not against the world at large, the dispute is in the nature of an action in personam and is capable of being referred to arbitration.



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7.17. The learned Senior Counsel would further rely upon ***Babulal Products Private Limited v. Zen Products Mobility Pvt. Ltd. & Anr.***, *[MANU/GJ/0346/2005],* wherein it was held that, in the case of dissolution of a firm, the inter se rights of the partners in respect of the goodwill, trademark and copyright would have to be determined.

7.18. The learned Senior Counsel would also rely upon ***Lifestyle Equities CV v. Q.D. Seatoman Designs Pvt. Ltd. & Ors.,*** *[MANU/TN/3292/2017]*, wherein it was held that a dispute challenging the validity of a patent would not be arbitrable, whereas a dispute relating to the licensing of a patent could be arbitrable.

7.19. The learned Senior Counsel would further rely upon ***Golden Tobacco Limited v. Golden Tobie Private Limited,*** *[MANU/DE/2461/2021]* particularly paragraph 24, wherein, after considering the judgment in ***Hero Electric Vehicles Pvt. Ltd. & Ors. v. Lectro E-Mobility Pvt. Ltd. & Ors.***, the Hon'ble Delhi High Court held that where the dispute concerns rights between specific parties and does not involve a right asserted against the world at large, the same would be in the nature of an action in personam and would be arbitrable.



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7.20. The learned Senior Counsel would submit that, in view of the aforesaid judgments, IPR disputes relating to rights in rem, such as registration or grant of trademarks and patents, cannot be referred to arbitration, as such rights operate against the world at large and involve statutory functions of the Government. However, where the right claimed arises from an agreement between the parties and not from any statutory grant, the dispute can be resolved through arbitration. According to him, the trademark rights determined by the Tribunal were only between the partners of the partnership firm, who were the owners of the trademark, and did not concern a dispute between the registered holder and an infringer. Therefore, the Award did not determine any right against the world at large and did not amount to a proceeding in rem.

7.21. The learned Senior Counsel would further submit that the Tribunal was justified in distributing the trademark among the parties to the arbitration. According to him, since the Claimants had only sought protection and the right to use the trademark “Dinamalar” by the family members, the Award permitting each party to use the registered trademark in connection with the edition allotted to such party, by prefixing or suffixing the area, was sustainable. He would submit that the learned Single Judge, despite considering the submissions made



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on behalf of the Appellant, had set aside the portion of the Award dealing with dissolution and distribution of the right over the trademark without assigning sufficient reasons.

7.22. The learned Senior Counsel would submit that there was no requirement to value the goodwill and reputation of the trademark in the facts of the present case. According to him, valuation would become necessary only if one or more partners waived their right to use the trademark after dissolution. In the present case, however, all the partners were granted liberty to use the trademark with a prefix or suffix. Therefore, according to him, the question of valuation of the goodwill and reputation of the trademark did not arise.

7.23. The learned Senior Counsel would further submit that the learned Single Judge ought to have considered that the parties had spent substantial time in litigation before various forums. According to him, by holding that the Tribunal did not have jurisdiction to distribute the assets and by relegating the parties to another round of litigation, the learned Single Judge had caused substantial failure of justice to the parties.



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7.24. The learned Senior Counsel would lastly submit that the First, Second and Third Interim Awards arose out of a single composite reference; that the Tribunal acted within the scope of the partnership deed and the reference; and that the learned Single Judge ought not to have interfered with the Awards in a piecemeal manner. Hence, the learned Senior Counsel prays that appropriate orders be passed.

8.1. Mr.A.L.Somayaji, learned Senior Counsel appearing for the legal heirs of the deceased second claimant, Dr.R.Krishnamoorthy, would submit that the disputes between the parties were referred to the Arbitral Tribunal pursuant to the Memo dated 18.01.2007 and the order dated 23.01.2007. He would submit that the fifth claimant, R.Sathyamurthy, thereafter issued the dissolution notice dated 27.02.2012. The learned Senior Counsel would further submit that the said issue was taken before the Hon'ble Supreme Court and, by order dated 12.09.2013, the Hon'ble Supreme Court directed the Tribunal to first decide the 45 issues framed on 18.07.2007 and thereafter decide the question of dissolution in accordance with the procedure evolved by the Tribunal.



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8.2. The learned Senior Counsel would submit that, after deciding the 45 issues, the Tribunal proceeded to consider the allotment and distribution of the editions and assets of the firm. He would submit that the Tribunal proceeded as though the matter was one of partition of the properties, whereas the direction of the Hon'ble Supreme Court was to decide the question of dissolution after deciding the 45 issues. He would therefore submit that the Tribunal ought to have first considered whether it had jurisdiction to deal with dissolution and winding up of the firm.

8.3. The learned Senior Counsel would further submit that, after dissolution, the procedure under Section 48 of the Partnership Act had to be followed for settling the affairs of the firm. He would submit that the claims of creditors, debtors and other third parties could not be decided by the Arbitral Tribunal when such persons were not parties to the arbitration proceedings. He would therefore contend that the Tribunal could not distribute the assets of the firm without considering the rights and claims of such third parties, including secured and unsecured creditors, employees and banks.

8.4. The learned Senior Counsel would submit that the Tribunal could not proceed with the winding up of the firm in the manner adopted by it. He would submit that the Tribunal could not act as a Court for winding up the firm or as a



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Liquidator for settling the claims of third parties. According to him, the Tribunal therefore could not have proceeded with the distribution of the editions and assets of the firm without first considering its jurisdiction to undertake such a process. Hence, the learned Senior Counsel prays that the appeals be dismissed.

9.1. Mr.Abdul Saleem, learned Senior Counsel appearing for the third claimant/Dr.R.Lakshmipathy, would submit that all the clauses in the Partnership Deed have to be read together. He would submit that merely because one of the partners expressed his consent or intention to dissolve the firm, the partnership could not automatically be treated as a partnership at will without considering the other terms of the Partnership Deed, the nature of the business and the interests of the partners. He would contend that this aspect was not properly considered by the Tribunal while passing the three Awards.

9.2. The learned Senior Counsel would further submit that the Tribunal came to deal with the question of dissolution only pursuant to the direction of the Hon'ble Supreme Court. He would submit that the Tribunal was first required to decide the 45 issues and that, after deciding those issues, it ought to have considered whether it had jurisdiction to proceed further with the dissolution and winding up of the firm. According to him, the Tribunal could not proceed further without first considering its jurisdiction in this regard.



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9.3. The learned Senior Counsel would submit that, after dissolution, the assets and liabilities of the firm had to be dealt with in accordance with Section 48 of the Partnership Act. He would submit that the claims of creditors and debtors and the rights of third parties could not be decided by the Arbitral Tribunal, particularly when such persons were not parties to the proceedings. According to him, the Tribunal therefore could not proceed with the dissolution and winding up of the firm in the manner adopted in the Awards.

9.4. The learned Senior Counsel would further submit that the participation of the second claimant in the arbitral proceedings did not amount to waiver of the objection regarding the jurisdiction of the Tribunal. He would submit that participation in the proceedings could not give jurisdiction to the Tribunal where such jurisdiction was otherwise absent. He would further submit that the Tribunal could decide disputes between the partners, but could not decide matters involving a right in rem. In particular, he would contend that the "Dinamalar" trademark could not have been divided by the Tribunal in the arbitral proceedings. Hence, the learned Senior Counsel prays that the appeals be dismissed.

10. We have heard Mr.Vijay Narayan, learned Senior Counsel appearing for the appellants, who are the legal heirs of the first claimant; Mrs.Chitra Sampath, learned Senior Counsel appearing for the appellants, who are the legal



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heirs of the fourth claimant; Mr.P.S.Raman, learned Senior Counsel appearing for the fifth claimant, who is the appellant; Mr.A.L.Somayaji, learned Senior Counsel appearing for the second claimant; and Mr.Abdul Saleem, learned Senior Counsel appearing for the third claimant.

11. It is not in dispute that M/s.Dinamalar is a partnership firm carrying on the business of publication of the Tamil daily newspaper "Dinamalar". The newspaper was started in the year 1951 by late T.V.Ramasubbiyer. His five sons, namely, R.Venkitapathy, R.Krishnamoorthy, R.Lakshmipathy, R.Raghavan and R.Sathyamurthy, became the partners of the firm. A partnership deed was entered into between the five partners on 23.03.1997. Each partner was entitled to a 20% share in the partnership. Clause 4 of the partnership deed provided that the partnership was a partnership "at will". The firm was carrying on its business through various editions of "Dinamalar", including Tirunelveli, Tiruchirappalli, Chennai, Madurai, Erode, Pondicherry, Coimbatore, Vellore, Nagercoil and Salem. Disputes arose between the partners and the matter was referred to arbitration pursuant to a memorandum dated 18.01.2007 and the order of reference dated 23.01.2007. Forty-five issues were framed by the Tribunal on 18.07.2007. During the pendency of the arbitral proceedings, one of the partners issued a notice dated 27.02.2012 expressing his intention to dissolve the partnership under Clause 4 of the partnership deed and Section 43 of the Indian Partnership Act, 1932. The partnership deed having provided that



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the partnership was "at will", the firm could be dissolved by any partner by giving notice in writing to the other partners in accordance with Section 43 of the Partnership Act. The notice dated 27.02.2012 was issued in exercise of that right. The validity of the notice and the consequent dissolution was considered in the proceedings and has been accepted. The learned Single Judge has also accepted that the partnership was a partnership at will and that the dissolution was valid.

12. The jurisdiction of the Tribunal to deal with the question of dissolution was challenged before this Court. The challenge was rejected. Thereafter, the matter was carried before the Hon'ble Supreme Court. By order dated 12.09.2013 in S.L.P.No.14417 of 2013, the Hon'ble Supreme Court directed the arbitral proceedings to first decide the original forty-five issues and thereafter take up the question of dissolution in accordance with the procedure evolved in the proceedings. The Tribunal thereafter passed the First Interim Award dated 28.11.2013, holding that all the five partners were entitled to an equal one-fifth share. The Second Interim Award dated 15.03.2014 dealt with the dissolution of the firm and held that the firm stood dissolved with effect from 27.02.2012. Thereafter, the Tribunal passed the Third Interim Award dated 29.09.2018 dealing with the consequences of dissolution, including the affairs of the firm, its editions, properties, goodwill, trademark and other matters concerning the settlement of the rights of the partners. The learned Single



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Judge, by the common order dated 10.08.2023, upheld the jurisdiction of the Tribunal to deal with dissolution. However, the learned Single Judge held that, after dissolution, the Tribunal could not proceed with the subsequent winding up of the firm in the manner in which it had done and that certain matters dealt with in the Third Interim Award were beyond the jurisdiction of the Tribunal. The learned Single Judge also examined the issues relating to accounts, valuation, goodwill and trademark and interfered with the Awards to the extent indicated in the impugned order.

13. The main contention of Mr.Vijay Narayan, learned Senior Counsel appearing for the legal-heirs of the first claimant is that the learned Single Judge had travelled beyond the limited scope of jurisdiction under Section 34 of the Arbitration and Conciliation Act, 1996. According to him, the Tribunal had considered the evidence, accounts, valuation and other materials placed before it and had only worked out the rights of the partners arising from the dissolution. It was submitted that the Tribunal had not assumed the role of a liquidator and that the Third Interim Award was a continuation of the earlier Awards passed in the same arbitral proceedings.

14. The primary contention of Mrs.Chitra Sampath, learned Senior Counsel appearing for the legal-heirs of the fourth claimant is that the accounts could not be treated as having been finally settled. According to her, the



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accounts were disputed, proper books and records were not made available and applications concerning rendition of accounts and audit were pending. She submitted that proper accounts, audit and valuation ought to have been completed before distribution of the assets. It was further submitted that the edition-wise distribution was improper and that the assets ought to have been valued and dealt with as a whole. She also contended that the learned Single Judge ought to have directed proper rendition of accounts, forensic audit and valuation.

15. The foremost contention of Mr.P.S.Raman, learned Senior Counsel appearing for the fifth claimant is that the First, Second and Third Interim Awards formed part of one continuous arbitral process arising out of the same reference. According to him, once the Tribunal had jurisdiction to decide the disputes between the partners, it necessarily had jurisdiction to determine the consequences of dissolution and settle the partners' rights in the assets and business of the firm. He submitted that the learned Single Judge had exceeded the scope of Section 34 in interfering with the Second and Third Interim Awards.

16. The main contention of Mr.A.L.Somayaji, learned Senior Counsel appearing for the legal-heirs of the second claimant is that dissolution and winding up are distinct matters. According to him, after dissolution, the Tribunal



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could not assume unlimited powers and could not adjudicate upon the rights of creditors, debtors, employees, statutory authorities or other third parties who were not parties to the arbitration. He also submitted that participation of the parties in the proceedings could not, by itself, confer jurisdiction upon the Tribunal.

17. The paramount contention of Mr.Abdul Saleem, learned Senior Counsel appearing for the third claimant is that the partnership deed had to be read as a whole. According to him, the order of the Hon'ble Supreme Court required the Tribunal to first decide the original forty-five issues and thereafter take up the question of dissolution in accordance with the procedure evolved in the proceedings. He submitted that, after dissolution, the Tribunal could not assume the powers of a liquidator and proceed to determine matters affecting persons who were not parties to the arbitration.

18. Based on the above submissions advanced by the learned Senior Counsel, the following points arise for consideration:

(i) Whether, after dissolution of the Firm, the Tribunal had jurisdiction to continue the arbitral proceedings and deal with the consequences of dissolution, including winding up the affairs of the Firm and settling the inter se rights of the partners?



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(ii) Whether the learned Single Judge was justified in setting aside the consequential directions in the Second Interim Award dated 15.03.2014 and the entire Third Interim Award dated 29.09.2018 under Section 34 of the Arbitration and Conciliation Act, 1996?

**Point No.1**

19. Before delving into the points arise for consideration in these appeals, it would be appropriate to refer to Sections 43 to 48 of the Indian Partnership Act, 1932, which deal with dissolution of a firm and the consequences thereof. The relevant provisions are extracted hereunder:

> *"43. Dissolution by notice of partnership at will:-*
>
> *(1)Where the partnership is at will, the firm may be dissolved by any partner giving notice in writing to all the other partners of his intention to dissolve the firm.*
>
> *(2) The firm is dissolved as from the date mentioned in the notice as the date of dissolution or, if no date is so mentioned, as from the date of the communication of the notice.*
>
> *44. Dissolution by the Court.—*
>
> *At the suit of a partner, the Court may dissolve a firm on any of the following grounds, namely:—*
>
> *(a) that a partner has become of unsound mind, in which case the suit may be brought as well by the next friend of the partner who has become of unsound mind as by any other partner;*
>
> *(b) that a partner, other than the partner suing, has become in any way permanently incapable of performing his duties as partner;*
>
> *(c)that a partner, other than the partner suing, is guilty of conduct which is likely to affect prejudicially the carrying on of the business, regard being had to the nature of the business;*



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*(d) that a partner, other than the partner suing, wilfully or persistently commits breach of agreements relating to the management of the affairs of the firm or the conduct of its business, or otherwise so conducts himself in matters relating to the business that it is not reasonably practicable for the other partners to carry on the business in partnership with him;*

*(e) that a partner, other than the partner suing, has in any way transferred the whole of his interest in the firm to a third party, or has allowed his share to be charged under the provisions of rule 49 of Order XXI of the First Schedule to the Code of Civil Procedure, 1908 (5 of 1908) or has allowed it to be sold in the recovery of arrears of land revenue or of any dues recoverable as arrears of land revenue due by the partner;*

*(f) that the business of the firm cannot be carried on save at a loss; or*

*(g) on any other ground which renders it just and equitable that the firm should be dissolved.*

*45. Liability for acts of partners done after dissolution:-*

*(1) Notwithstanding the dissolution of a firm, the partners continue to be liable as such to third parties for any act done by any of them which would have been an act of the firm if done before the dissolution, until public notice is given of the dissolution:*

*Provided that the estate of a partner who dies, or who is adjudicated an insolvent, or of a partner who, not having been known to the person dealing with the firm to be a partner, retires from the firm, is not liable under this section for acts done after the date on which he ceases to be a partner.*

*(2) Notices under sub-section (1) may be given by any partner.*

*46. Right of partners to have business wound up after dissolution:-*

*On the dissolution of a firm every partner or his representative is entitled, as against all the other partners or their representatives, to have the property of the firm applied in payment of the debts and liabilities of the firm, and to have the surplus distributed among the partners or their representatives according to their rights.*

*47. Continuing authority of partners for purposes of winding up.*

*After the dissolution of a firm the authority of each partner to bind the firm, and the other mutual rights and obligations of the*



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*partners continue notwithstanding the dissolution, so far as may be necessary to wind up the affair of the firm and to complete transactions begun but unfinished at the time of the dissolution, but not otherwise:*

*Provided that the firm is in no case bound by the acts of a partner who has been adjudicated insolvent; but this proviso does not affect the liability of any person who has after the adjudication represented himself or knowingly permitted himself to be represented as a partner of the insolvent.*

*48. Mode of settlement of accounts between partners.—*

*In settling the accounts of a firm after dissolution, the following rules shall, subject to agreement by the partners, be observed:*

*(a)* *losses, including deficiencies of capital, shall be paid first out of profits, next out of capital, and, lastly, if necessary, by the partners individually in the proportions in which they were entitled to share profits;*

*(b)* *the assets of the firm, including any sums contributed by the partners to make up deficiencies of capital, shall be applied in the following manner and order:—*

*(i)* *in paying the debts of the firm to third parties;*

*(ii)* *in paying to each partner rateably what is due to him from the firm for advances as distinguished from capital;*

*(iii)* *in paying to each partner rateably what is due to him on account of capital; and*

*(iv)* *the residue, if any, shall be divided among the partners in the proportions in which they were entitled to share profits."*

A reading of these provisions makes the legal position clear. Section 43 provides for dissolution of a partnership at will by notice, while Sections 46 to 48 deal with the consequences that follow after dissolution, including winding up of the affairs of the Firm and settlement of the partners' accounts. In the present case, the Tribunal did not dissolve the Firm under Section 44. The Firm



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stood dissolved pursuant to the notice issued under Section 43. The learned Single Judge has accepted that the Firm was a partnership at will, that the notice dated 27.02.2012 was valid and that the Tribunal had jurisdiction to decide the question of dissolution. The validity of the dissolution is, therefore, no longer in question before us. The real question is whether the arbitral reference came to an end merely because the Firm stood dissolved, or whether the Tribunal could continue the same proceedings to determine the consequences of dissolution and the rights of the partners arising therefrom.

20. Dissolution and settlement of the affairs of a dissolved Firm are two different stages, but they form part of the same process. Dissolution brings the partnership relationship to an end. It does not, by itself, settle the accounts of the Firm, deal with its assets and liabilities, or determine what each partner is entitled to receive. The affairs of the Firm must still be dealt with after dissolution. The assets and liabilities have to be accounted for and the rights and entitlements of the partners have to be worked out.

21. Sections 46 to 48 of the Partnership Act recognise this position. Section 46 gives every partner, after dissolution, the right to have the property of the Firm applied towards its debts and liabilities and the surplus distributed



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according to the rights of the partners. Section 47 continues the authority of the partners, to the extent necessary, for winding up the affairs of the Firm and completing transactions already begun. Section 48 provides the manner in which the accounts are to be settled. Thus, dissolution does not mean that every matter between the partners comes to an end on the date of dissolution. The rights and entitlements arising from the dissolution still have to be determined.

22. The present case has also to be considered in the background of the manner in which the arbitral proceedings proceeded from the beginning. The reference was made in the year 2007 and forty-five issues were framed on 18.07.2007. During the course of the same arbitral proceedings, the notice of dissolution dated 27.02.2012 was issued. The jurisdiction of the Tribunal to deal with the question of dissolution was specifically questioned. The Tribunal rejected that objection and the matter was carried to the Hon'ble Supreme Court.

23. By order dated 12.09.2013 in S.L.P.No.14417 of 2013, the Hon'ble Supreme Court directed the Tribunal to first decide the original forty-five issues and thereafter take up the question of dissolution in accordance with the procedure evolved in the proceedings. The Hon'ble Supreme Court did not direct the parties to commence a fresh proceeding after dissolution. The direction was in the context of the same arbitral reference.



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24. Pursuant to the said direction, the Tribunal passed the First Interim Award dated 28.11.2013, determining that all five partners were entitled to equal one-fifth shares. Thereafter, by the Second Interim Award dated 15.03.2014, the Tribunal held that the Firm stood dissolved with effect from 27.02.2012. The Third Interim Award dated 29.09.2018 thereafter dealt with the consequences of dissolution, including the affairs of the Firm, its assets and editions, valuation, goodwill, trademark and the respective rights and entitlements of the partners.

25. The three Awards cannot, therefore, be viewed as three unrelated proceedings. They arose out of the same arbitral reference, concerned the same partnership and involved the same parties. The First Interim Award determined the shares of the partners. The Second Interim Award dealt with dissolution. The Third Interim Award dealt with the consequences which followed from that dissolution. The fact that these matters were dealt with by separate Interim Awards does not make the Third Interim Award a fresh dispute outside the original reference.

26. If the Tribunal were required to stop immediately after declaring that the Firm stood dissolved, the parties would be left with a declaration of dissolution without determination of the rights and entitlements arising from it. The same parties would then have to commence another proceeding for matters



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directly arising from the dispute already referred to arbitration. Such an interpretation would not give full effect to the arbitral reference or to the directions issued by the Hon'ble Supreme Court in S.L.P.No.14417 of 2013.

27. The finding of the learned Single Judge that only the Civil Court has the power to deal with consequential proceedings arising out of the dissolution and winding up of the Firm is, in our view, unsustainable. The present case concerns the dissolution of a partnership firm and the settlement of disputes between its partners, and not the winding up of a company. The dissolution of the Firm does not, by itself, preclude the continuation of arbitral proceedings concerning disputes between the partners. The Tribunal could, therefore, proceed with the arbitration and adjudicate upon the disputes referred to it between the partners, including disputes arising out of the dissolution of the Firm and the consequential relief sought.

28. In this regard, it would be useful to refer to the judgment of the Telangana High Court in ***Shameem Sultana Khan v. Faizunnissa Begum and Others*** *[Manu/TL/0339/2024].* The said case involved a dispute between the partners of a dissolved firm, including the settlement of their accounts. The Court considered whether such disputes could be referred to arbitration. The relevant portion of the said judgment is extracted hereunder:



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"5. Learned counsel for the applicant submits that the respondents have not disputed the execution of the Partnership Deed dated 01.04.1994 and had not denied the existence of the arbitration clause. It is submitted that the dispute has arisen between the parties, which is required to be resolved in the manner agreed to by the parties.

6. On the other hand, learned counsel for respondent Nos.1 and 3 to 6 has submitted that the power of the arbitrator under the Partnership Deed dated 01.04.1994 is circumscribe and the relief to claim settlement of the accounts is outside Clause 19 of the Partnership Deed dated 01.04.1994 executed between the parties. It is further submitted that dispute relating to insolvency and winding up matters is a non-arbitrable dispute. In support of aforesaid submission, reliance has been placed on decisions of Supreme Court in Booz Allen & Hamilton Inc. v. SBI Home Finance Ltd. and Duro Felguera, S.A. v. Gangavaram Port Limited.

7. I have considered the rival submissions made on both sides and have perused the record.

8. Before proceeding further, it is apposite to mention that the existence of the Partnership Deed dated 01.04.1994 as well as the arbitration clause has not been denied on behalf of contesting respondents.

9. Clause 19 of the Partnership Deed dated 01.04.1994 reads as under:

> "19. Should any dispute or doubt or question arise between the Partners in respect of the Partnership or its affairs in respect of any matter touching the construction or interpretation of any matter of this Deed, the same shall be referred to arbitration in accordance with the Law of Arbitration in force and applicable."

10. Section 16(1) of the Arbitration and Conciliation Act, 1996 provides that the arbitral Tribunal may rule on its own jurisdiction. In Uttarakhand Purv Sainik Kalyan Nigam Limited v. Northern Coal Field Limited, a two-Judge Bench of Supreme Court held that the doctrine of kompetenz-kompetenz is intended to minimise judicial intervention, so that the arbitral process is not thwarted at the threshold when a preliminary objection is raised by one of the parties. It was further held that Section 16 of the Arbitration and Conciliation Act, 1996 is an inclusive provision of very wide ambit.



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11. A seven-Judge Bench of Supreme Court in In Re: Interplay between Arbitration Agreements under the Arbitration and Conciliation Act, 1996 and the Indian Stamp Act, 1899 has comprehensively dealt with the aforesaid issue and in paragraphs 131, 132 and 162 has held as under:

> "131. In Indian Farmers Fertilizer Cooperative Limited v. Bhadra Products [(2018) 2 SCC 534], one of the issues before this Court was whether a decision on the issue of limitation would go to the root of the jurisdiction of the arbitral tribunal, and therefore be covered by Section 16 of the Arbitration Act. This Court referred to Section 16(1) to observe that "the Arbitral Tribunal may rule on its own jurisdiction, which makes it clear that it refers to whether the Arbitral Tribunal may embark upon an inquiry into the issues raised by the parties to the dispute." In Bhadra Products (supra), it was held that the issue of limitation concerns the jurisdiction of the tribunal which tries the proceedings.
>
> 132. In Uttarakhand Purv Sainik Kalyan Nigam Ltd. v. Northern Coal Field (supra), the issue before this Court was whether a referral court at the stage of appointment of arbitrators would be required to decide the issue of limitation or leave it to the arbitral tribunal. A Bench of two Judges of this Court held that the doctrine of competence-competence is "intended to minimize judicial intervention, so that the arbitral process is not thwarted at the threshold, when a preliminary objection is raised by one of the parties."
>
> Moreover, this Court held that Section 16 is an inclusive provision of very wide ambit:
>
> "7.13. In view of the provisions of Section 16, and the legislative policy to restrict judicial intervention at the pre-reference stage, the issue of limitation would require to be decided by the arbitrator. Sub-section (1) of Section 16 provides that the Arbitral Tribunal may rule on its own jurisdiction, "including any objections" with respect to the existence or validity of the arbitration agreement.
>
> Section 16 is an inclusive provision, which would comprehend all preliminary issues touching upon the jurisdiction of the Arbitral Tribunal. The issue of limitation is a jurisdictional issue, which would be required to be decided by the arbitrator under Section 16, and not the High Court at the pre-reference stage under Section 11 of the Act. Once the existence of the arbitration agreement



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is not disputed, all issues, including jurisdictional objections are to be decided by the arbitrator."

(emphasis supplied)

162. The legislature confined the scope of reference under Section 11(6A) to the examination of the existence of an arbitration agreement. The use of the term "examination" in itself connotes that the scope of the power is limited to a prima facie determination. Since the Arbitration Act is a self-contained code, the requirement of "existence" of an arbitration agreement draws effect from Section 7 of the Arbitration Act. In Duro Felguera, S.A. v. Gangavaram Port Ltd. (supra), this Court held that the referral courts only need to consider one aspect to determine the existence of an arbitration agreement - whether the underlying contract contains an arbitration agreement which provides for arbitration pertaining to the disputes which have arisen between the parties to the agreement. Therefore, the scope of examination under Section 11(6A) should be confined to the existence of an arbitration agreement on the basis of Section 7. Similarly, the validity of an arbitration agreement, in view of Section 7, should be restricted to the requirement of formal validity such as the requirement that the agreement be in writing. This interpretation also gives true effect to the doctrine of competence-competence by leaving the issue of substantive existence and validity of an arbitration agreement to be decided by arbitral tribunal under Section 16. We accordingly clarify the position of law laid down in Vidya Drolia vs. Durga Trading Corporation [(2021) 2 SCC 1] in the context of Section 8 and Section 11 of the Arbitration Act."

**12. Applying the aforesaid legal principles to the obtaining factual matrix of the case, it can safely be inferred that all the objections with regard to jurisdiction of the arbitrator to deal with the claim made on behalf of the applicant can be raised and can be urged before the arbitral Tribunal itself. In Booz Allen & Hamilton Inc. (supra) in paragraph 36 while referring to well recognized examples of non-arbitrable disputes, the Supreme Court, by way of illustration, referred to insolvency and winding-up of a company, whereas the instant dispute is between the partners under the Indian Partnership Act, 1932."**

***(emphasis supplied)***



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29. It is also pertinent to note that dissolution of a partnership firm and the settlement of accounts arising therefrom are closely connected. Reference may also be made to ***Mahendra Kumar Poddar v. Bansal Builders and Others***, [*AIR 2001 Cal 58]*. In that case also, the Calcutta High Court considered disputes between partners after the dissolution of a partnership, including the settlement of their rights and accounts. The relevant portion of the said judgment is extracted hereunder:

> "22. Dissolution of partnership cannot be equated with the winding up of the company. In a case of winding up of a company it can be held either by the Court or voluntary or subject to the supervision of the Court. In the event winding up of a Company is not a money claim simpliciter between two parties. In further a Company has a distinct personality from the members composing it. The property of the Company does not belong to the members and such members cannot be sued individually. On the other hand members of a partnership firm can be said individuals and also in the name of partnership firm since the partners are responsible for the firm.
>
> 23. Winding up of a Company even voluntary it has to be notified in the official gazatte and if necessary. Government through the Official Liquidator is needed to be interfered. On the other hand dissolution of a partnership firm is private action between the partners."

The judgment of the Hon'ble Supreme Court in ***Booz Allen & Hamilton Inc. v. SBI Home Finance Ltd.,*** *[(2011) 5 SCC 532],* relied upon by the learned Single Judge, dealt with a different issue. With great respect, the observations made in the said judgment regarding winding up were in relation to a company and the relief sought in those proceedings. The said judgment did not concern the dissolution of a partnership firm or the rights and liabilities arising between partners after dissolution. The present case, however, concerns a partnership



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firm which had already been dissolved and the rights and liabilities arising between the partners thereafter.

30. The question of any independent third-party interest also does not arise on the facts of the present case. After publication of the notice of dissolution in the Official Gazette on 21.03.2012 and in the "*Dinamani*" newspaper on 13.03.2012, no third party came forward claiming any interest in the Firm or its assets. No third-party claim was filed before the Tribunal and no such claim arose for adjudication in these proceedings. Therefore, the Tribunal was not called upon to determine the rights of persons who were not parties to the arbitration. Therefore, with great respect, the observations made in ***Booz Allen*** with regard to the winding up of a company cannot be directly applied to the present dispute concerning a dissolved partnership firm.

31. It is pertinent to mention that the original partners were the five sons of late T.V.Ramasubbiyer. The present proceedings concern those partners, their legal heirs and representatives. The Tribunal was, therefore, dealing with the rights and obligations arising out of the partnership between the parties before it. It was not called upon to adjudicate any independent claim brought by a stranger to the Firm or to the arbitral proceedings. Even after publication of the



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notice in the Official Gazette and the newspaper, no third party came forward claiming any interest in the Firm or its assets.

32. In these circumstances, we are unable to accept the argument that the Tribunal became *functus officio* merely because the Firm was dissolved. The dissolution brought the partnership to an end, but it did not automatically bring the ongoing arbitration to an end. The Tribunal was still required to decide the consequences of the dissolution and the rights of the parties.

33. The expression "winding up" used in the Third Interim Award must be understood in this context. This case concerns the dissolution of a partnership Firm and not the winding up of a company. The Tribunal was not acting as a statutory liquidator or exercising the powers of a Company Court. It was dealing with the affairs of the dissolved Firm as part of the existing arbitration, to settle the accounts and determine the rights of the partners arising from the dissolution.

34. After dissolution, the affairs of the Firm have to be settled and the accounts between the partners have to be worked out. For this purpose, the



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Tribunal had to consider, as necessary, the assets, liabilities, accounts, business, editions, goodwill and other matters relating to the Firm.

35. Merely considering these matters does not mean that the Tribunal exceeded its jurisdiction. The question is whether the Tribunal dealt with matters arising from the dissolution and the rights of the partners within the scope of the existing arbitration. In the present case, the Tribunal considered the affairs and assets of the Firm for that purpose.

36. The same principle applies to the “Dinamalar” name, goodwill and trademark. The Tribunal was concerned with their relevance to the partnership business and the consequences of its dissolution. It was not deciding the validity or registration of the trademark, any claim of infringement or passing off, or any independent claim to the trademark against persons outside the arbitral proceedings.

37. Section 55 of the Partnership Act specifically deals with the sale of goodwill after dissolution. The statutory scheme, therefore, provides for the sale of goodwill in the course of settling the affairs of a dissolved Firm. To the extent that the value attributable to the “Dinamalar” name or trademark formed part of



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the value of the business and its goodwill, the Tribunal could take that aspect into account for the limited purpose of determining the inter se rights and entitlements of the parties.

38. At the risk of repetition, the Tribunal considered the "Dinamalar" name, goodwill and trademark in the context of the dissolution of the Firm and the rights of the partners. The dispute arose between the partners. The Tribunal was not called upon to decide any independent claim by a third party or to determine rights against the public at large.

39. The distinction is important. A dispute concerning the validity of a registered trademark, infringement, passing off or rights enforceable against the public at large may stand on a different footing. The present dispute, however, was between the parties to the partnership. The Tribunal considered the "Dinamalar" name, goodwill and business while determining the consequences of dissolution and the rights of the parties between themselves.

40. Consequently, the consideration of the "Dinamalar" name, goodwill and trademark did not convert the arbitral proceedings into proceedings



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concerning an independent trademark dispute. The Tribunal remained concerned with the partnership, its dissolution and the rights and entitlements of the parties arising therefrom.

41. In these circumstances, there is no basis to hold that the Tribunal was adjudicating upon any independent right of a person outside the arbitral proceedings. No third-party claim was before the Tribunal. The issue remained one concerning the partnership, its dissolution and the rights of the parties arising therefrom. The consideration of the "Dinamalar" name, goodwill and trademark, therefore, cannot by itself be treated as taking the dispute outside the scope of arbitration.

42. For the foregoing reasons, we hold that the dissolution of the Firm on 27.02.2012 did not, by itself, terminate the pending arbitral reference. The Tribunal was not rendered *functus officio* merely because the Firm stood dissolved. It could continue the pending proceedings and adjudicate the disputes arising from the dissolution and the inter se rights of the partners. The continuation of the arbitral proceedings, however, would not, by itself, confer upon the Tribunal any authority to adjudicate the independent rights of third parties who were not parties to the arbitration or to exercise powers beyond



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those conferred by the arbitration agreement and the applicable law. The first point for consideration is accordingly answered in favour of the appellants.

**Point No. 2**

43. Having answered Point No.1, we now consider whether the learned Single Judge was justified in setting aside the consequential directions in the Second Interim Award dated 15.03.2014 and the entire Third Interim Award dated 29.09.2018. The learned Single Judge upheld the declaration that the Firm stood dissolved with effect from 27.02.2012 and also upheld the First Interim Award dated 28.11.2013. However, the consequential directions in the Second Interim Award were set aside, and the Third Interim Award was set aside in its entirety.

44. The scope of interference with an arbitral award under Section 34 of the Arbitration and Conciliation Act, 1996, is limited. The Court does not sit in appeal over an award and cannot reappreciate the evidence merely because another view is possible. In ***MMTC Ltd. v. Vedanta Ltd.,*** *[(2019) 4 SCC 163]* the Hon'ble Supreme Court reiterated that interference with an arbitral award is permissible only on the limited grounds provided under Section 34. The relevant portion of the judgment is extracted below:



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> "11. As far as Section 34 is concerned, the position is well-settled by now that the Court does not sit in appeal over the arbitral award and may interfere on merits on the limited ground provided under Section 34(2)(*b*)(*ii*) i.e. if the award is against the public policy of India. As per the legal position clarified through decisions of this Court prior to the amendments to the 1996 Act in 2015, a violation of Indian public policy, in turn, includes a violation of the fundamental policy of Indian law, a violation of the interest of India, conflict with justice or morality, and the existence of patent illegality in the arbitral award. Additionally, the concept of the "fundamental policy of Indian law" would cover compliance with statutes and judicial precedents, adopting a judicial approach, compliance with the principles of natural justice, and *Wednesbury* [*Associated Provincial Picture Houses* v. *Wednesbury Corpn.*, (1948) 1 KB 223 (CA)] reasonableness. Furthermore, "patent illegality" itself has been held to mean contravention of the substantive law of India, contravention of the 1996 Act, and contravention of the terms of the contract."

45. The above principle was reiterated in ***Consolidated Construction Consortium Limited v. Software Technology Parks of India,*** *[2025 INSC 574]*. The Hon'ble Supreme Court held that Section 34 is not an appellate provision and that, where two views are possible, the Court cannot reappraise the evidence and substitute its own view for that of the Arbitral Tribunal. The relevant portion of the judgment is extracted below:

> "22. Sub-section (1) of Section 34 provides that an application may be made to the competent court for setting aside an arbitral award. This is the only remedy available for setting aside an arbitral award. The conditions for setting aside an arbitral award are mentioned in sub-sections (2) and (2A). Sub-section (2) provides for situations such as the agreed party was under some incapacity or the arbitration agreement is not valid under the law or the aggrieved party did not receive proper notice regarding appointment of arbitrator or of the arbitral proceedings which prevented it from presenting its case or the arbitral award deals with a dispute not contemplated by or not falling within the terms of arbitration or the composition of the arbitral tribunal or the procedure adopted in arbitration were not in accordance with the agreement of the parties or the subject matter of dispute is not capable of settlement by arbitration or the arbitral award is in conflict within the public policy of India. In terms of sub-section (2A), an arbitral award may also be set aside on the ground of patent illegality appearing on the face of the award. Sub-section (3) provides for the time limit for filing of an application for



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setting aside arbitral award. Therefore, the grounds on which an arbitral award can be set aside are clearly mentioned in Sections 34(2) and 34(2A) of the 1996 Act. An arbitral award cannot be set aside on a ground which is beyond the grounds mentioned in sub-sections (2) and (2A) of Section 34.

23. Scope of Section 34 of the 1996 Act is now well crystallized by a plethora of judgments of this Court. Section 34 is not in the nature of an appellate provision. It provides for setting aside an arbitral award that too only on very limited grounds i.e. as those contained in sub-sections (2) and (2A) of Section 34. It is the only remedy for setting aside an arbitral award. An arbitral award is not liable to be interfered with only on the ground that the award is illegal or is erroneous in law which would require re-appraisal of the evidence adduced before the arbitral tribunal. If two views are possible, there is no scope for the court to re-appraise the evidence and to take the view other than the one taken by the arbitrator. The view taken by the arbitral tribunal is ordinarily to be accepted and allowed to prevail. Thus, the scope of interference in arbitral matters is only confined to the extent envisaged under Section 34 of the Act. The court exercising powers under Section 34 has perforce to limit its jurisdiction within the four corners of Section 34. It cannot travel beyond Section 34. Thus, proceedings under Section 34 are summary in nature and not like a full-fledged civil suit or a civil appeal. The award as such cannot be touched unless it is contrary to the substantive provisions of law or Section 34 of the 1996 Act or the terms of the agreement.

24. Therefore, the role of the court under Section 34 of the 1996 Act is clearly demarcated. It is a restrictive jurisdiction and has to be invoked in a conservative manner. The reason is that arbitral autonomy must be respected and judicial interference should remain minimal otherwise it will defeat the very object of the 1996 Act."

46. In ***Punjab State Civil Supplies Corporation Ltd. v. M/s. Sanman Rice Mills*** *[2024 INSC 742],* the Hon'ble Supreme Court reiterated that the power under Section 37 is limited to examining whether the Court exercising jurisdiction under Section 34 acted within the limits prescribed by law. The appellate Court cannot reconsider the dispute on merits as though it were an ordinary appeal against the arbitral award. The relevant portion of the judgment is extracted below:



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"POINT OF DETERMINATION:

8. The short question on the submission of the parties, which arises for our consideration is about the scope of powers of the Appellate Court under Section 37 of the Act and whether the Appellate Court was justified in setting aside the award dated 08.11.2012 which had already been confirmed under Section 34 of the Act.

LEGAL POSITION:

9. The object of the Act is to provide for a speedy and inexpensive alternative mode of settlement of dispute with the minimum of intervention of the courts. Section 5 of the Act is implicit in this regard and prohibits interference by the judicial authority with the arbitration proceedings except where so provided in Part-I of the Act. The judicial interference, if any, is provided inter-alia only by means of Sections 34 and 37 of the Act respectively.

10. Section 34 of the Act provides for getting an arbitral award set aside by moving an application in accordance with sub- Section (2) and sub-Section (3) of Section 34 of the Act which inter-alia provide for the grounds on which an arbitral award is liable to be set aside. One of the main grounds for interference or setting aside an award is where the arbitral award is in conflict with the public policy of India i.e. if the award is induced or affected by fraud or corruption or is in contravention with the fundamental policy of Indian law or it is in conflict with most basic notions of morality and justice. A plain reading of Section 34 reveals that the scope of interference by the court with the arbitral award under Section 34 is very limited and the court is not supposed to travel beyond the aforesaid scope to find out if the award is good or bad.

11. Section 37 of the Act provides for a forum of appeal inter-alia against the order setting aside or refusing to set aside an arbitral award under



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Section 34 of the Act. The scope of appeal is naturally akin to and limited to the grounds enumerated under Section 34 of the Act.

12. It is pertinent to note that an arbitral award is not liable to be interfered with only on the ground that the award is illegal or is erroneous in law that too upon reappraisal of the evidence adduced before the arbitral trial. Even an award which may not be reasonable or is non-speaking to some extent cannot ordinarily be interfered with by the courts. It is also well settled that even if two views are possible there is no scope for the court to reappraise the evidence and to take the different view other than that has been taken by the arbitrator. The view taken by the arbitrator is normally acceptable and ought to be allowed to prevail.

13. In paragraph 11 of Bharat Coking Coal Ltd. v. L.K.Ahuja, it has been observed as under:

> "11. There are limitations upon the scope of interference in awards passed by an arbitrator. When the arbitrator has applied his mind to the pleadings, the evidence adduced before him and the terms of the contract, there is no scope for the court to reappraise the matter as if this were an appeal and even if two views are possible, the view taken by the arbitrator would prevail. So long as an award made by an arbitrator can be said to be one by a reasonable person no interference is called for. However, in cases where an arbitrator exceeds the terms of the agreement or passes an award in the absence of any evidence, which is apparent on the face of the award, the same could be set aside."

14. It is equally well settled that the appellate power under Section 37 of the Act is not akin to the normal appellate jurisdiction vested in the civil courts for the reason that the scope of interference of the courts with arbitral proceedings or award is very limited, confined to the ambit of Section 34 of the Act only and even that power cannot be exercised in a casual and a cavalier manner.

15. In Dyna Technology Private Limited v. Crompton Greaves Limited, the court observed as under:



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"24. There is no dispute that Section 34 of the Arbitration Act limits a challenge to an award only on the grounds provided therein or as interpreted by various courts. We need to be cognizant of the fact that arbitral awards should not be interfered with in a casual and cavalier manner, unless the court comes to a conclusion that the perversity of the award goes to the root of the matter without there being a possibility of alternative interpretation which may sustain the arbitral award. Section 34 is different in its approach and cannot be equated with a normal appellate jurisdiction. The mandate under Section 34 is to respect the finality of the arbitral award and the party autonomy to get their dispute adjudicated by an alternative forum as provided under the law. If the courts were to interfere with the arbitral award in the usual course on factual aspects, then the commercial wisdom behind opting for alternate dispute resolution would stand frustrated.

25. Moreover, umpteen number of judgments of this Court have categorically held that the courts should not interfere with an award merely because an alternative view on facts and interpretation of contract exists. The courts need to be cautious and should defer to the view taken by the Arbitral Tribunal even if the reasoning provided in the award is implied unless such award portrays perversity unpardonable under Section 34 of the Arbitration Act."

16. It is seen that the scope of interference in an appeal under Section 37 of the Act is restricted and subject to the same grounds on which an award can be challenged under Section 34 of the Act. In other words, the powers under Section 37 vested in the court of appeal are not beyond the scope of interference provided under Section 34 of the Act.

17. In paragraph 14 of MMTC Limited v. Vedanta Limited, it has been held as under:

"14. As far as interference with an order made under Section 34, as per Section 37, is concerned, it cannot be disputed that such interference under Section 37 cannot travel beyond the restrictions laid down under Section 34. In other words, the court cannot undertake an independent assessment of the merits of the award, and must only ascertain that the exercise of power by the court under Section 34 has not exceeded the scope of the provision. Thus, it is evident that in case an arbitral award has been confirmed by the court under Section 34 and by the court in an appeal under Section 37, this Court must be extremely cautious and slow to disturb such concurrent findings."



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18. Recently a three-Judge Bench in Konkan Railway Corporation Limited v. Chenab Bridge Project Undertaking referring to MMTC Limited (supra) held that the scope of jurisdiction under Section 34 and Section 37 of the Act is not like a normal appellate jurisdiction and the courts should not interfere with the arbitral award lightly in a casual and a cavalier manner. The mere possibility of an alternative view on facts or interpretation of the contract does not entitle the courts to reverse the findings of the arbitral tribunal.

19. In Bombay Slum Redevelopment Corporation Private Limited v. Samir Narain Bhojwani, a Division Bench of this Court followed and reiterated the principle laid down in the case of MMTC Limited (supra) and UHL Power Company Limited v. State of Himachal Pradesh. It quoted and highlighted paragraph 16 of the latter judgment which extensively relies upon MMTC Limited (supra). It reads as under:

> "16. As it is, the jurisdiction conferred on courts under Section 34 of the Arbitration Act is fairly narrow, when it comes to the scope of an appeal under Section 37 of the Arbitration Act, the jurisdiction of an appellate court in examining an order, setting aside or refusing to set aside an award, is all the more circumscribed. In MMTC Ltd. v. Vedanta Ltd. [MMTC Ltd. v. Vedanta Ltd., (2019) 4 SCC 163: (2019) 2 SCC (Civ) 293], the reasons for vesting such a limited jurisdiction on the High Court in exercise of powers under Section 34 of the Arbitration Act have been explained in the following words: (SCC pp. 166- 67, para 11)
>
> > "11. As far as Section 34 is concerned, the position is well-settled by now that the Court does not sit in appeal over the arbitral award and may interfere on merits on the limited ground provided under Section 34(2)(b)(ii) i.e. if the award is against the public policy of India. As per the legal position clarified through decisions of this Court prior to the amendments to the 1996 Act in 2015, a violation of Indian public policy, in turn, includes a violation of the fundamental policy of Indian law, a violation of the interest of India, conflict with justice or morality, and the existence of patent illegality in the arbitral award. Additionally, the concept of the "fundamental policy of Indian law" would cover compliance with statutes and judicial precedents, adopting a judicial approach, compliance with the principles of natural justice, and Wednesbury [Associated Provincial Picture Houses Ltd. v.



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Wednesbury Corpn., [1948] 1 K.B. 223 (CA)] reasonableness. Furthermore, "patent illegality" itself has been held to mean contravention of the substantive law of India, contravention of the 1996 Act, and contravention of the terms of the contract.""

CONCLUSION:

20. In view of the above position in law on the subject, the scope of the intervention of the court in arbitral matters is virtually prohibited, if not absolutely barred and that the interference is confined only to the extent envisaged under Section 34 of the Act. The appellate power of Section 37 of the Act is limited within the domain of Section 34 of the Act. It is exercisable only to find out if the court, exercising power under Section 34 of the Act, has acted within its limits as prescribed thereunder or has exceeded or failed to exercise the power so conferred. The Appellate Court has no authority of law to consider the matter in dispute before the arbitral tribunal on merits so as to find out as to whether the decision of the arbitral tribunal is right or wrong upon reappraisal of evidence as if it is sitting in an ordinary court of appeal. It is only where the court exercising power under Section 34 has failed to exercise its jurisdiction vested in it by Section 34 or has travelled beyond its jurisdiction that the appellate court can step in and set aside the order passed under Section 34 of the Act. Its power is more akin to that superintendence as is vested in civil courts while exercising revisionary powers. The arbitral award is not liable to be interfered unless a case for interference as set out in the earlier part of the decision, is made out. It cannot be disturbed only for the reason that instead of the view taken by the arbitral tribunal, the other view which is also a possible view is a better view according to the appellate court.

21. It must also be remembered that proceedings under Section 34 of the Act are summary in nature and are not like a full-fledged regular civil suit. Therefore, the scope of Section 37 of the Act is much more summary in nature and not like an ordinary civil appeal. The award as such cannot be touched unless it is contrary to the substantive provision of law; any provision of the Act or the terms of the agreement.



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22. In the case at hand, the arbitral award dated 08.11.2012 is based upon evidence and is reasonable. It has not been found to be against public policy of India or the fundamental policy of Indian law or in conflict with the most basic notions of morality and justice. It is not held to be against any substantive provision of law or the Act. Therefore, the award was rightly upheld by the court exercising the powers under Section 34 of the Act. The Appellate Court, as such, could not have set aside the award without recording any finding that the award suffers from any illegality as contained in Section 34 of the Act or that the court had committed error in upholding the same. Merely for the reason that the view of the Appellate Court is a better view than the one taken by the arbitral tribunal, is no ground to set aside the award.

23. Thus, in our opinion, the Appellate Court committed manifest error of law in setting aside the order passed under Section 34 of the Act and consequently the arbitral award dated 08.11.2012.

24. Accordingly, the impugned judgment and order dated 10.01.2017 passed under Section 37 is hereby set aside and the arbitral award dated 08.11.2012 is restored to be implemented in accordance with law.

25. The appeal is allowed with no order as to costs.

26. Pending application(s), if any, shall stand disposed of."

Therefore, this Court must examine whether the reasons given by the learned Single Judge fall within the grounds for setting aside an award under Section 34.

47. The learned Single Judge set aside the consequential directions in the Second Interim Award on the ground that the Tribunal had not followed a proper procedure for inviting claims from creditors and other persons. Clause 4 of the



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Parntership deed provides that the partinership was a partnership at "Will". Section 48 of the Indian Partnership Act, 1932, prescribes the order in which the liabilities and assets of a dissolved firm must be settled. In the present case, notice of dissolution was published in the Official Gazette on 21.03.2012 and in the *Dinamani* newspaper on 13.03.2012. No third party came forward claiming any interest in the Firm or its assets, and no third-party claim was filed before the Tribunal. These facts are relevant while considering the objection raised by the learned Single Judge. In the absence of any third-party claim, the consequential directions could not be set aside merely on the assumption that third-party interests might be affected. Further, it is pertinent to note that initially, only a civil suit had been filed, and it was subsequently that a memo dated 18.01.2007 came to be filed, pursuant to which the matter was referred to arbitration. This material sequence of events cannot be lost sight of. The question must be whether the directions actually made by the Tribunal disclose a ground for interference under Section 34 of the Arbitration and Conciliation Act, 1996.

48. The learned Single Judge also questioned the valuation of the Firm and the alleged failure to value its goodwill, trademark and brand name. The Tribunal had to determine the rights and entitlements of the partners following



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dissolution. In examining its decision, the Court must bear in mind that proceedings under Section 34 are not an appeal on the merits of the dispute. This Court, while exercising jurisdiction under Section 37, cannot reassess the valuation evidence or substitute its own view merely because another approach is possible. Unless the valuation findings disclose a legally recognised ground for setting aside the award, interference is not warranted.

49. In an appeal under Section 37, this Court must examine whether the learned Single Judge exercised the power under Section 34 within the limits prescribed by law. It cannot reconsider the entire dispute as if it were an ordinary civil appeal. Having regard to the publication of the dissolution notices, the absence of third-party claims before the Tribunal and the limited scope of judicial interference, the consequential directions in the Second Interim Award and the Third Interim Award cannot be set aside merely on the grounds stated by the learned Single Judge. Interference is justified only where a ground recognised under Section 34 is established.

50. For the foregoing reasons, we hold that the learned Single Judge was not justified in setting aside the consequential directions in the Second Interim Award and the entire Third Interim Award without establishing a legally



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sustainable ground for interference under Section 34 of the Arbitration and Conciliation Act, 1996. Point No.2 is accordingly answered in favour of the appellants.

51. We shall next consider the submissions of Mrs.Chitra Sampath, learned Senior Counsel, relating to the accounts, audit and valuation of the Firm. She submitted that the accounts of the Firm were disputed, that complete books and records had not been made available, and that the applications relating to rendition of accounts and audit were pending. According to her, a proper audit and valuation ought to have been completed before the assets were distributed. She further submitted that the editions should not have been valued and distributed separately, and that the assets and business of the Firm ought to have been considered as a whole. She contended that the assets should have been sold as a single unit and the sale proceeds distributed among the partners according to their respective shares, after discharging the debts and liabilities of the Firm. She also sought a forensic audit and proper valuation.

52. We have considered the submissions made by Mrs.Chitra Sampath regarding the accounts, non-availability of complete books and records, the need for further audit and valuation, and the distribution of the Firm's assets. A



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perusal of the Awards shows that the Arbitral Tribunal examined the accounts and valuation materials with the assistance of a Chartered Accountant and considered the claims and objections raised by the parties. The Tribunal thereafter recorded its findings and issued directions regarding the distribution of the editions and the settlement of the partners' rights.

53. Section 34 of the Arbitration and Conciliation Act, 1996, does not permit the Court to sit in appeal over an arbitral award or to re-examine the evidence merely because a different view is possible. The Court can interfere only if a ground specified under Section 34 is established. A party's disagreement with the findings on accounts, valuation or distribution is not, by itself, sufficient to set aside an Award.

54. This Court, while exercising jurisdiction under Section 37 of the Act, has to examine whether the learned Single Judge was justified in setting aside the second and third interim awards under Section 34. This Court cannot re-examine the accounts or substitute its own view for that of the Arbitral Tribunal.



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55. The objections raised by Mrs.Chitra Sampath regarding further audit, valuation and the allotment of the editions must be considered in the light of the findings recorded by the Tribunal and the grounds for interference under Section 34 of the Act. The requests for a further audit, a different valuation or the sale of the entire business as one unit do not, by themselves, establish any ground for setting aside the Awards.

56. However, we accept the submissions of the learned Senior Counsel for the appellants regarding the Tribunal's authority to continue the proceedings and decide the consequences of the dissolution of the Firm, as discussed under Point No.1. We find no merit in the other submissions made by Mrs.Chitra Sampath regarding the accounts, audit, valuation and distribution of the Firm's assets, and no ground to grant the further relief sought by her. The learned Single Judge was therefore not justified in setting aside the consequential directions in the Second Interim Award and the Third Interim Award on the grounds discussed above.



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57. In the result, O.S.A.Nos.154 to 160 of 2025 are disposed of, and O.S.A.Nos.108, 109, 113, 114, 121, 135, 138, 140, 142 and 144 of 2024 are allowed. The common order dated 10.08.2023 is set aside insofar as it interferes with the Second Interim Award dated 15.03.2014 and sets aside the Third Interim Award dated 29.09.2018 in its entirety. The Second Interim Award dated 15.03.2014 and the Third Interim Award dated 29.09.2018 passed by the Arbitral Tribunal are restored. The First Interim Award dated 28.11.2013 remains undisturbed. There shall be no order as to costs.

**[P.VELMURUGAN. J.,] [G.K.MUTHUKUMAAR. J.,]**

**28 / 10 / 2026**

Index:Yes
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To

The Sub Assistant Registrar (O.S.)
High Court, Madras



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**P.VELMURUGAN. J.,**
**AND**
**GK.MUTHUKUMAAR. J.,**

**Judgment in**

**O.S.A.Nos. 108, 109, 113, 114, 121, 135, 138, 140, 142, 144 of 2024**
**and**
**O.S.A.Nos.154, 155, 156, 157, 158, 159 & 160 of 2025**

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