CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH

SERVICE TAX APPEAL NO: 50671 OF 2014

[Arising out of Order-in-Original No: 145-148/GB/2013 dated 17th October 2013 passed by the Commissioner of Service Tax, Delhi.]

Creative Travels Pvt Ltd
Creative Plaza, Nanak Pura, Moti Bagh
New Delhi ...***Appellant***

versus

Commissioner of Service Tax
17B I P Estate, New Delhi - 110002 ***...Respondent***

WITH

SERVICE TAX APPEAL NO: 51112 OF 2014

[Arising out of Order-in-Original No: 145-148/GB/2013 dated 17th October 2013 passed by the Commissioner of Service Tax, Delhi.]

Commissioner of Service Tax
17B I P Estate, New Delhi - 110002 ...***Appellant***

versus

Creative Travels Pvt Ltd
Creative Plaza, Nanak Pura, Moti Bagh
New Delhi ***...Respondent***

APPEARANCE:

Shri J K Mittal, Advocate for the appellant-assessee

Shri Harshvardhan, Authorised Representative for Revenue

CORAM:

HON'BLE MR JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE MR C J MATHEW, MEMBER (TECHNICAL)

FINAL ORDER NO: A/50942-50943/2022

DATE OF HEARING : 12/09/2022
DATE OF DECISION: 30/09/2022

PER: C J MATHEW

Impugning order-in-original no. 145-148/GB/2013 dated 17th October 2013, which disposed of four show cause notices pertaining to 2004-05 to 2011-12, that confirmed taxability of amounts expended for meeting operational costs of overseas offices and of the payments received for arranging and operating of 'outbound tour' services are M/s Creative Travels Pvt Ltd, aggrieved by the demand of ₹ 1,19,84,588 and penalties under section 76, section 77 and section 78 of Finance Act, 1994, and Commissioner of Service Tax, Delhi, aggrieved by the non-inclusion of interest under section 75 of Finance Act, 1994 even as recovery of tax was ordered. Insofar as the appeal of Revenue is concerned, and as pointed out by Learned Authorised Representative, the impugned order makes no mention of recovery under section 75 of Finance Act, 1994 in the operative portion despite recording that

> *'33. …. As regards the interest, it is seen that section 75 speaks for automatic recovery of interest in case of confirmation of short levy under section 73. This view has been confirmed by the Hon'ble SC in the case of KERALA*

STATE ELECTRICITY BOARD 2008 (9) STR 3 (SC). The Hon'ble SC examined the provisions of the including section 75 providing for charging of interest and held that person liable to pay tax is also liable to pay interest. Since the assessee is liable to pay Service Tax, they are also liable to pay interest on the 'the short paid amount of service tax in terms of section 75 of the Act ibid.'

2. It would therefore appear that the absence of a specific order of recovery of interest under section 75 of Finance Act, 1994 is oversight on the part of the adjudicating authority and this cause of grievance to the appellant-Commissioner may, for the moment, be placed on the backburner while the essential issue of taxability, as agitated by the appellant-assessee, is taken up for resolution.

3. It is the contention of Learned Counsel for appellant that show cause notice dated 21st October 2010 had been set aside by the Tribunal in ***Creative Travel Pvt Ltd vs. Commissioner of Service Tax, New Delhi***[1] and appeal thereof had been dismissed by the Hon'ble High Court of Delhi. Akin to the shelving for the nonce *supra*, we shall revert to this contention only after considering the merit of the claim of the appellant that tax was not leviable at all.

4. In the first notice dated 8th April 2010, in addition to the demand on payments received for 'outbound tours', tax of ₹ 9,46,264 was sought to be recovered on outward remittance of ₹

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1. *2016 (41) STR 134 (Tri.Del.)*

79,36,236, comprising ₹ 16,04,368 for 2005-06 and ₹ 63,31,868 for 2007-08 and 2008-09, and the impugned order, acknowledging that section 66A of Finance Act, 1994 had come into effect only from 18th April 2006, restricted the recovery to ₹ 7,82,618. The proposal in the notice covered expenditure of the representative office of the appellant on salary, telephone and other expenses which were detailed as overseas sales trips, participation in international and national travel industry fairs and e-mail marketing and the adjudicating authority determined these to have been consideration for procurement of 'business auxiliary service' taxable under section 65(105)(zzb) of Finance Act, 1994 and, in view of the liability devolving on the domestic entity as 'deemed provider of service' under section 66A of Finance Act, 1994 after 18th April 2006, confirmed the pertinent demand therein and further confirmed demand of ₹ 6,47,180 for 2009-10, ₹ 10,35,787 for 2010-11 and ₹ 17,39,599 for 2011-12.

5. The other component of the demand in the impugned order arose from the proposal to tax the activity of the appellant-assessee in relation to 'tour operator service' taxable under section 65(105)(n) of Finance Act, 1994 since 10th September 2004 with the activity defined in section 65 (115) of Finance Act, 1994 for the period up to 2011-12. The adjudicating authority relied upon the expansion of activities in the definition, effected by Finance Act, 2004, and by reference to F no. 137/205/2007-CX 4 dated 12th October 2007 of Central Board of

Excise & Customs (CBEC) which, according to the impugned order, clarified that

> *'29.1 …… in case of Outbound tours, the services provided by a tour operator located in India to recipient, who is also located in India, for planning, scheduling and organising in relation to a tour outside India (outbound tourism) would be taxable under the category of "tour operator service"….'*

to confirm recovery of ₹ 42,73,884, ₹ 18,14,672, ₹ 9,54,113 and ₹ 5,67,189 respectively for 2004-05 to 2008-09 in the first notice and for each financial year thereafter.

6. Drawing attention to the written submissions filed on behalf of Revenue pointing out that the first of the two components of the demand in dispute is no longer *res integra,* owing to the decisions of the Tribunal in ***Torrent Pharmaceuticals Limited vs. Commissioner of Service Tax, Ahmedabad***[2], in ***Tech Mahindra Ltd & another vs. Commissioner of Central Excise, Pune-I***[3], in ***Kusum Healthcare Pvt Ltd vs. Commissioner of Central Excise, Jaipur-I***[4], in ***Kusum Healthcare Pvt Ltd vs. Commissioner of Central Excise & Service Tax, Alwar***[5] and in ***Cades Digitech Pvt Ltd vs. Commissioner of Central Tax,***

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2. 2014 (12) TMI 41-CESTAT AHMEDABAD
3. 2016 (9) TMI 191-CESTAT MUMBAI
4. 2018 (2) TMI 1408-CESTAT NEW DELHI
5. 2021 (10) TMI 229-CESTAT NEW DELHI

Bangalore North[6], Learned Counsel for the appellant submits that it is common ground that the controversy does not exist any longer.

7. On perusal of the decision in ***Kusum Healthcare Pvt Ltd***, we take note that the issue has been set out thus

> *'2. A narration of the factual matrix may not, therefore, be inappropriate. Appellant is a 'export oriented unit (EOU)' approved under the eponymous scheme in the Foreign Trade Policy for production and export of 'pharmaceutical products' and, in pursuit of its business strategy, has established representative offices at several places outside the country, as 'cost centres', dependent on the principal establishment in India for operational existence. By taking recourse to the special design in Finance Act, 1994, intended for taxing recipients as 'deemed provider' of services received from abroad, to the transfer of funds as recorded in the books of accounts, the jurisdictional service tax authority initiated proceedings for recovery, initially for the extended period between April 2006 and March 2011 and, thereafter, at regular intervals which culminated in adjudication orders of which two, chronologically preceding the one now impugned before us, were set aside in Kusum Healthcare Ltd v. Commissioner of Central Excise [2018 (2) TMI 1408-CESTAT-NEW DELHI] and in Kusum Healthcare Ltd v. Commissioner of Central Excise, Alwar [2018 (7) TMI 919 – CESTAT NEW DELHI].'*

and the resolution thereof has been set out thus

> '8. In ***Milind Kulkarni***, the Tribunal had been called upon to adjudge the legality of subjecting remittances

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6. *2022 (1) TMI 316-CESTAT BANGALORE*

made by the principal office to tax as 'consideration' for procurement of 'business auxiliary service' from their overseas branches for the period upto June 2012 and for procurement of 'taxable service' thereafter. Elaborating upon the scheme for taxing of services procured from abroad in Finance Act, 1994 read with the relevant Rules, it was held by the Tribunal that the deeming provision in a statute is a temporary suspension of conventional wisdom and existing legislative formulation of a concept or situation for a specified purpose and that the graft so incorporated is intended to be applied in its entirety and within the intended context. It, then, went on to enunciate the purpose of deeming demutualization as a contrivance to assure that structuring of such dependent establishments would not provide an avenue for escapement, either overtly or covertly, from the enforcement of the levy on the 'taxable event'; concomitantly, the deemed demutualization does not demonstrate legislative intent to tax transactions that are normal to such dependent existence.

9. It was, therefore concluded that

> '24. Hence, the legislative intent of this legal fiction may have to be ascertained. In doing so, the goals of the appellant as an exporter cannot be far from our mind.
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> 25. Section 66A requires taxing of taxable services rendered by an overseas branch to its head office and the two sets of Rules limit tax demand only to the extent that these services are received in India in relation to business or commerce. A plain reading would make it apparent that the services referred to must be for pursuit of business or commerce in India. The two sets of Rules provide for availment of Cenvat credit of the tax paid by the Indian entity on 'reverse charge basis.' As an exporter, the Indian entity is entitled to claim refund of taxes lying unutilized in Cenvat credit account. There is no dispute that the activities of the branch are in connection with the export activity of the appellant-assessee. That the legislature would prescribe the collection of a tax merely for the purpose of refunding it subsequently does not pass the test of reason. More so,

as there is no inference of any monitorial aspect in undertaking such an exercise. An exporter who operates through branches is clearly not the target of the legal fiction of branches being distinct from head office. The proposition that the intent of Section 66A in taxing the activity rendered by an overseas branch to its headquarters in India is limited to the local commercial or business activities of the head office is thereby confirmed. Consequently, mere existence as a branch for the overall promotion of the objectives of the primary establishment in India which is essentially an exporter of services does not render the transfer of financial resources to the branch taxable under Section 66A.

26. The legal fiction of service rendered by overseas branch to its primary headquarters would appear to be intended to prevent escapement from tax by resort to branches specifically to take advantage of the principle of mutuality. When a service to be rendered in India by the primary establishment is deliberately routed through an overseas branch or when a service that would otherwise be contracted from an overseas entity is, instead, sourced through an overseas branch, this legal fiction will come into play. The transaction of the appellant-assessee and the branches which is under dispute before us being related to exports is unambiguously not intended to be taxed as it has nothing to do with business or commerce in India.

27. We do not need to examine whether the flow of funds from the head office to the branch is consideration or reimbursement as the test of services having been received in India fails. Nevertheless, we do so. A branch, by its very nature, cannot survive without resources assigned by the head office. The business of the appellant-assessee is such that credibility in the eyes of its overseas clients lies in the name and style of the appellant-assessee. It cannot be substituted by any other entity. The activity of the head office and branch are thus inextricably enmeshed. Its employees are the employees of the organization itself. There is no independent existence of the overseas branch as a business. The economic survival of the branch is entirely dependent on finances provided by the head office. Its mortality is entirely contingent upon the will and pleasure of the head office. The transfer of funds - by gross outflow or by netted inflow - is, therefore, nothing but reimbursements and taxing of such reimbursement would amount to taxing of transfer of funds which is not contemplated by Finance Act, 1994 whether before 2012 or after.'

8. The present dispute, insofar as it concerns the period up to March 2012, leaves no room for doubt of being covered by the decision *supra* and, consequently, negates the confirmation of the demand arising therefrom in the impugned order.

9. The issue remaining for resolution is the scope of the expanded definition of section 65(115) of Finance Act, 1994 impacting the activities of the appellant in relation to foreign travel undertaken by the customers during the disputed period. According to Learned Counsel, this is also no longer *res integra* as the impugned activity has been held to be beyond the pale of taxation by the Tribunal in ***Cox & Kings India Ltd vs. Commissioner of Service Tax, Delhi***[7] and the special leave petition of Revenue before the Hon'ble Supreme Court was dismissed. He further submitted that the decision of the Hon'ble Supreme Court in ***Indian Association of Tours Operators vs. Union of India***[8] also reiterated non-taxability. It was argued by Learned Counsel that the show cause notice itself is bereft of details that could be responded to, or even attended to, in the proceedings as is evident from

> *'3.4 Whereas from the foregoing, the assessee appears to be covered under Section 65 (115) of the Act, as amended by the Finance Act, 2004 w.e.f 10.9.2004 under the category of 'tour operator' and services provided by the in relation to outbound tours appears to be chargeable to service tax w.e.f. 10.9.2004 as the said*

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7. 2014 (35) STR 817 (Tri.Del)
8. 2017 (5) GSTL 4 (Del)

> *services of planning, scheduling, organising or arranging has been rendered in India. Accordingly, the place of service is in India and hence, it appears that the services are chargeable to service tax under the category of "tour operator services" as defined under Section 65 (105) (n) of the Finance Act, 1994.'*

preceding the tabulation of short levy for the years 2004-05 to 2008-09 which itself is mere compilation of amount admittedly received from customers of 'outbound tours' that, after adjusting for abatement in terms of notification[9] suitably re-computed by *corrigendum* dated 20th October 2010, has been assumed to be the taxable value for rendering the said taxable service. Further, he contends that the adjudicating authority has merely reproduced the contents of the first of the notices and, without scrutinising the ambit of the activity undertaken by the appellant for 'outbound tours', has merely extracted the statutory provisions supported by the veneration expected of clarifications issued by the Central Board of Excise & Customs (CBEC) for confirming the proposed demand. He highlighted

> *'29.13 In the instant case because of the amendments made by the Finance Act of 2004 in the widening of scope of "Tour Operator Services" the CBEC vide its letter issued under F. No. 137/205/2007-CX.4 dated 12.10.2007 clarifies as under:*
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> > *"…. The Board is of the view that the services provided by a tour operator located in India to recipient, who is also located in India, for planning, scheduling and organizing in relation to a tour outside India (outbound tourism) would be taxable under the*

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9. No. 39/97-ST dated 22nd August 1997 and no. 1/2006-ST dated 1st March 2006

category. of "tour operator service". This view is based on that fact that the service provider and service receiver, both, are located in India and the service flows within the country. Accordingly, the place of supply of service is India, and hence, the service is taxable."

Therefore, a direct clarification has been provided by the CBEC in case of "outbound tours[1] as per the statutory provisions in force Further, the Hon'ble Supreme Court in number of decisions has held that clarifications/ instructions issued by the Board are binding on the Department but the same are not binding on courts or quasi-judiciary authorities. The adjudication proceedings conducted herein under by me are in the capacity of quasi-judiciary authority and the clarifications/ instructions issued by the Board are not binding in the instant circumstances. However, I find that the aforesaid clarification given by the Board is as per the Service Tax Rules & Regulations in force at the relevant period of dispute and not contrary to the any Notification issued and thus applicable in the current circumstances. Therefore, I am of the considered opinion that "outbound tours" are well covered under the ambit of service tax w.e.f. 10.09.2004 by the Finance Act of 2004.

29.14 The assessee has further taken plea that the services rendered to foreign tourists are export of services within the meaning of export of Services rules, 2005 as they have received convertible foreign exchange for rendering services to foreign tourists and services was rendered at partly outside India; that the Board "through its Circular dated no. 111/05/2009-ST dated 24-02-2009 has clarified that the services falling under rule 3(1)(ii, of the Export of Services Rules, 2005 shall be treated as export services if place of performance even partly is outbound India and it is admitted fact that the services were for outbound tours, i.e. tours are organize for the tourists for visit in countries outside India and would be covered under Export of Service Rules, 2005; that the

Board through its circular no. 117/11/2009-ST dated 30.10,2009 clarified that the tour operator services in connection with Hajji pilgrimage is export of services as services partly perform outside India shall be treated as performed outside India, therefore, these services are export of services and service tax are not chargeable on same. Hajji pilgrim's visits Saudi Arabia also outbound tours and Similarly, their activities are fully covered /by aforesaid Circular No. 117/11/2009-ST dated 30.10.2009 and not liable to service as the services are partly performed in India and partly outside India; that the services which are performed and consumed outside India are not subject to Service Tax as Section 64 of the Act extends the levy of tax with in India. The alleged Services provided by them to Indian tourists and Foreign tourists for tours outside India are not subject to Service tax as none of these services are provided in India and therefore not a taxable services ; that the Supreme Court in All India Federation of Tax Practitioner v UOI (supra) has clarified that Services Tax is applicable on services rendered within India. Therefore, Service Tax is not applicable in respect of outbound tours.

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29.16 In this connection, I observe that for treating an activity an export the assessee has to fulfill all the conditions of the Export of Services Rules, 2005. I find that rule 3(2) of the Export of Services Rules, 2005 has laid down the condition of receipt of the consideration in foreign currency whereas this condition has not been fulfilled in respect of outbound tours performed by the Indian tourists as the consideration for the same has been received in Indian rupees. Further, as regards the taxability of foreign tourists , as already discussed, the assessee has provided services of planning, scheduling, organizing or arranging tours (when may include arrangements for accommodation, sightseeing or

other similar services) to the foreign tourists within India since at the time of the provision of aforesaid service the service provider and the service recipient, both were in India and the service also flew within the country and so the place of supply of service remained in India and hence the services provided by them within India are well covered under 'Tour Operator service'. I find that it is a fact that the definition of the term 'Tour Operator' as amended vide Finance Act, 2004 has two parts as under;

> *"tour operator" means*
>
> *1. any person engaged in the business of planning, scheduling, organizing or arranging tours (which may include arrangements for accommodation, sightseeing- or other similar services) by any mode of transport,*
>
> *2. and includes any person engaged in the business of operating tours in a tourist vehicle covered by permit granted under the Motor Vehicles Act, 1988 (59 of 1988) or the rules the rules made there under;*

29.17 The assessee's contention is that they have undertaken composite tour and the activities covered under second part of the definition are not taxable. In this connection I observe that the assessee has not submitted such evidence that they have provided such composite tours showing bifurcation of the considerations involved for the activities undertaken within India and outside India and therefore in the absence of such evidences their aforesaid contention cannot be examined and I reject the same accordingly.'

in the impugned order to sustain his submission.

10. Learned Authorized Representative submits that the decision of the Tribunal in ***Cox & Kings India Ltd*** does not offer itself as precedent to guide resolution of the present dispute as

that outcome, having been doubted by a coordinate bench of the Tribunal, is pending for a final conclusion by a Larger Bench for which he relied upon the miscellaneous order no. M/86321/2017-WZB/STB dated 14th October 2016 in ***Cox & Kings India Ltd vs. Commissioner of Service Tax, Mumbai*** and the approval accorded by the Hon'ble Supreme Court in ***Union of India vs. Paras Laminates (P) Ltd [1990 (49) ELT 322 (SC)]*** as the proper course of action to be followed in such eventuality. It was also argued by him the decision of the Hon'ble High Court of Delhi in ***Indian Association of Tour Operators*** was rendered in writ proceedings challenging the altered paradigm of exports in the 'negative list' regime and it had been clearly observed that the issue is restricted to such alone thus

> *'4. At the outset, a caveat requires to be entered. With the introduction of the Goods and Services Tax regime with effect from 1st July, 2017, the provisions of the earlier FA and the rules thereunder stand repealed. We are in the present petition concerned with the legal position as it existed prior to 1st July, 2017. In other words, the present petition is concerned with the question of payment of Service Tax by the Indian tour operators in respect of the services provided by them to foreign tourists during the period between 1st July, 2012 and 1st July, 2017.'*

with any observations relating to taxability for the previous period being nothing but *obiter dicta*.

11. We find ourselves unable to concur with that interpretation

as the cause of action in ***Indian Association of Tour Operators*** was the restrictive definition of exports in comparison with the previous period, when it was indubitably activity rendered outside India, and the restriction imposed thereafter was challenged for being *ultra vires*. It is for that reason that the judgment went on to hold that

> *'15. The resultant position, prior to 1st July, 2012, as far as export of tour operator services was that even if a part thereof was performed outside India and the remaining in India, it would still be treated as having been performed outside India and thereby be construed as an export of service. Such export of tour operator service was not exigible to Service Tax. This position continued till 1st July, 2012.'*

with emphasis on the non-taxability thereof owing to not having been performed entirely in India. That, in our view, is the test that the activity of the appellant-assessee must be held as having failed for the demand to succeed. It is contended by Learned Counsel that impugned order has not touched upon that aspect and has merely cited the expanded definition of section 65(115) of Finance Act, 1994 with reference to some clarifications believing that to suffice instead of examining the exemption arising from Export of Service Rules, 2005.

12. That is the key to resolution of the dispute for the contention of the appellant is that the activity is rendered outside India during the disputed period for which consideration has been received in convertible foreign currency. The

exemption from tax is claimed on the backing of substantial performance abroad.

13. In the light of the submissions proffered by both sides, it is necessary for us to examine the provisions of Finance Act, 1994. The impugned taxable service is that 'provided or be provided'

> '(n) to any person, by a tour operator in relation to a tour;'

in section 65 (105) of Finance Act 1994 with

> *'"tour operator" means any person engaged in the business of planning, scheduling, organising or arranging tours (which may include arrangements for accommodation, sightseeing or other similar services) by anymore of transport, and includes any person engaged in the business of operating tours in a tourist vehicle or a contract carriage by whatever name called, covered by a permit granted under the Motor Vehicles Act, 1988 (59 of 1988) or the rules made there under.'*

in section 65(115) of Finance Act, 1994. As far as the present dispute is concerned, the expansion in the definition effected from 16th May 2008 is not relevant. Furthermore, the definition of

> *'"tour" means a journey from one place to another irrespective of the distance between such places;'*

in section 65(113) of Finance Act, 1994 is also not germane.

14. The change in the statutory provision has added elements to the activity that makes for being 'tour operator' and, in both the unamended and amended version, entirety of performance in India is the criterion for subjecting the consideration to tax. That is the only conclusion that can be arrived at from perusal of Export of Service Rules, 2005 which categorizes the scheme of export in terms of the enumeration of 'taxable service' in section 65(105) of Finance Act, 1994. The adjudicating authority has, instead, dilated on section 65(115) as the foundation of the demand and erroneously so.

15. We do not have to venture beyond the findings, *viz*.,

> *'29.16 In this connection, I observe that for treating an activity an export the assessee has to fulfill all the conditions of the Export of Services Rules, 2005. I find that rule 3(2) of the Export of Services Rules, 2005 has laid down the condition of receipt of the consideration in foreign currency whereas this condition has not been fulfilled in respect of outbound tours performed by the Indian tourists as the consideration for the same has been received in Indian rupees. Further, as regards the taxability of foreign tourists , as already discussed, the assessee has provided services of planning, scheduling, organizing or arranging tours (when may include arrangements for accommodation, sightseeing or other similar services) to the foreign tourists within India since at the time of the provision of aforesaid service the service provider and the service recipient, both were in India and the service also flew within the country and so the place of supply of service remained in India and hence the services provided by them within India are well covered under 'Tour Operator service'. I*

> *find that it is a fact that the definition of the term 'Tour Operator' as amended vide Finance Act, 2004 has two parts as under;*
>
> > *"tour operator" means*
> >
> > *3. any person engaged in the business of planning, scheduling, organizing or arranging tours (which may include arrangements for accommodation, sightseeing- or other similar services) by any mode of transport,*
> >
> > *4. and includes any person engaged in the business of operating tours in a tourist vehicle covered by permit granted under the Motor Vehicles Act, 1988 (59 of 1988) or the rules the rules made there under;'*

in the impugned order which has sweepingly rejected the claim of services rendered to customers paying in convertible foreign currency as beyond the pale of exemption with the specious finding that customer was present in India when the service was rendered. Insofar as service taxable under section 65(105)(n) of Finance Act, 1994 is concerned, it did not appear to have dawned on the adjudicating authority that Export of Service Rules, 2005 does not base the exemption on place of the customer. The assumption that payment, if any, was received in local currency from Indian tourists is also not evidenced by any details in the show cause notice or subsequent ascertainment in the impugned order which has, but for the tabular presentation of taxable value/tax and the final confirmation of demand, not referred to the service rendered or disaggregation of value of services ineligible to be considered as exports.

16. As the consideration claimed to have been received in pursuance of exports has not been controverted in the impugned

order, neither the issue of liability of interest on demand that has not fructified nor the contention relating to inapplicability of the decision of the Tribunal in ***Cox & Kings India Ltd*** has to be decided upon in this appeal.

17. In view of our conclusions *supra*, we set aside the impugned order and allow the appeal of assessee while dismissing the appeal of Revenue.

(Pronounced in open court on 30/09/2022)

(JUSTICE DILIP GUPTA)
PRESIDENT

(C J MATHEW)
MEMBER (TECHNICAL)

**/as*