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IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH : KOLKATA

REGIONAL BENCH - COURT NO.2

Customs Appeal No.76284 of 2018

(Arising out of Order-in-Original No.KOL/CUS/COMMISSIONER/PORT/08/2018 dated 25.01.2018 passed by Commissioner of Customs (Port), Kolkata.)

M/s. Jai Balaji Industries Limited
(5, Bentinct Street, 1st Floor, Kolkata-700001.)

…Appellant

VERSUS

Commissioner of Customs (Port), Kolkata

…..Respondent

(15/1, Strand Road, Kolkata-700001.)

APPEARANCE

Shri A.K.Prasad, Advocate & Shri S.Mohapatra, General Manager (Taxation) for the Appellant (s)

Shri Manish Mohan, Additional Commissioner (Authorized Representative) for the Respondent (s)

CORAM: HON'BLE SHRI P.K.CHOUDHARY, MEMBER(JUDICIAL)
HON'BLE SHRI P.ANJANI KUMAR, MEMBER(TECHNICAL)

FINAL ORDER NO. 75456/2022

DATE OF HEARING : 16 June 2022
DATE OF DECISION : 10 August 2022

P.K.CHOUDHARY :

This is an Appeal filed against Order-in-Original dated 25-012018/29-01-2018 passed by the Commissioner of Customs (Port), Customs House, Kolkata.

2. The brief facts of the case are that M/s. Jai Balaji Industries Ltd. (hereinafter referred to as 'Appellant') is, inter alia, engaged in the manufacture of iron and

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steel items, namely, Pig Iron, MS Billet, D I Pipe, Coke, TMT Bars Sponge Iron, etc. They have their two manufacturing units, namely, Unit-III and Unit-IV, located in Banskopa, Durgapur, West Bengal with their Head Office at Bentinck Street Kolkata.

3. In their Unit-III they have two blast furnaces, one ARC furnace and one 60 MT ladle furnace. Both the blast furnaces were commissioned in 2007-2008 whereas the ARC furnace and the 60MT ladle furnace were commissioned on 18-12-2008.

4. In their Unit-IV they have one coke oven plant of capacity of 0.35 MTPA, which was commissioned on 28-08-2012.

5. The Appellants use refractory bricks/materials for lining the furnaces. A refractory brick is designed mainly to withstand high heat, but also has a low thermal conductivity to save energy.

6. During the period from 04-11-2009 to 30-07-2013 the Appellants imported several sets of refractory materials/bricks for relining and also for maintenance purposes for the ARC furnace and the 60MT ladle furnace.

7. The refractory materials were imported under the EPCG scheme covered by Chapter 5 of the Foreign Trade Policy (FTP) read with Notification No. 102/2009-Cus dated 11-09-2009 and 103/2009-Cus also dated 11-09-2009. Notification No. 102/09-Cus dated 11-092009 relates to imports at zero rate of duty under the EPCG scheme whereas Notification No. 103/2009-Cus dated 11-09-2009 relates to imports at 3% rate of duty under the EPCG scheme. Under the aforesaid two notifications the following goods were allowed to be imported at concessional rate:-

S.No.	Description of goods
(1)	(2)
1.	Capital goods for pre-production, production and post production including second hand capital goods.

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2.	Capital goods in Semi Knocked Down (SKD)/Completely Knocked Down (CKD) conditions to be assembled into capital goods by the importer.
3.	Spare parts of CIF value upto 10% of the CIF value of goods specified at Serial Nos. 1 and 2 as actually imported and required for maintenance of capital goods so imported, assembled, or manufactured.
4.	Spare parts of CIF value upto 10% of the book value of the existing plant and machinery of the authorization holder.

8. The imports had been effected both through the Kolkata and Vishakhapatnam Ports.

9. “Capital Goods” have been defined in the above two Notifications as having the same meaning as in para 9.12 of the FTP (2009-14).

10. As per the department, the definition of “Capital Goods” included only those refractory bricks/materials which were required for the initial lining of the furnace. Hence, the refractory bricks used for relining or maintenance of the furnace were not covered by the definition of ‘Capital Goods’ and hence, not eligible for exemption from duty under the EPCG scheme.

11. The duty, amounting to Rs.2,13,27,922/- was, accordingly, demanded from the Appellants as per show cause notice dated 27.10.2016. The imported refractory bricks/materials were proposed to be confiscated under Section 111(o) of the Customs Act, 1962, and penalty was proposed under Section 112(a) of the Customs Act, 1962.

12. At the time of imports under the EPCG scheme the Appellant also executed bonds as required under the two Notifications.

13. The Commissioner of Customs, Port, Kolkata, was appointed as a common adjudication authority vide Sl. No. 14 of Notification No. 05/2016-Cus(N.T./CAA/DRI), dated 01-12-2016.

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14. The Adjudicating Authority fixed the first date of hearing in the matter on 06-11-2007. A reply was sent by the Appellant seeking sometime since the General Manager (Taxation) was busy with the IT return filing for which the last date was 31-10-2017 which was later extended to 07-11-2017. Thereafter no communication was received from the adjudicating authority and the Order-in-Original No. KOL/CUS/ COMMISSIONER/ PORT/08/2018 dated 25-01-2018/29-012018 (impugned Order) came to be passed, ex-parte, confirming the full demand, confiscating the imported refractory materials and permitting their redemption on payment of a fine of Rs. 80,00,000/-. A penalty of Rs. 20,00,000/- was also imposed on the Appellants. Hence, this appeal.

15. We have heard both the sides and perused the appeal records.

16. The Miscellaneous Application No C/Misc/75155/2022 filed by the Appellant under Rule 23 of the Customs Excise & Service Tax (Procedure) Rules, 1982, was taken up first. This application has been filed to bring on record the following additional evidence (documents), namely;

(i) The installation certificates signed by the jurisdictional Assistant/Deputy Commissioner of Central Excise as evidence of receipt and actual use of the imported refractory bricks.

(ii) The Export Obligation Discharge Certificates (EODC's) or Redemption Certificates issued by the DGFT in respect of the
EPCG Licences/Authorisations involved, and

(ii) Letters from the Customs authorities at the port of import intimating cancellation and return of the bonds executed by the Appellant.

17. Shri A.K Prasad, the Ld. Advocate for the Appellant submitted that the above documents were very relevant for deciding the issue at hand. He also stated that all the installation certificates were available even before the show cause notice dated 27.10.2016 was issued. Since these are department's own documents the adjudicating authority should have at least considered these before deciding the matter.

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18. Since we were of the view that the documents produced by way of the said Miscellaneous Application are pertinent and relevant, the said Miscellaneous Application was allowed.

19. Thereafter, Shri A.K.Prasad, the Ld. Advocate for the Appellants made the following submissions.

20.1 The two Notifications permit import at concessional rate not only of 'capital goods' but also of 'spares'.

20.2 The two notifications define 'capital goods' as in Para 9.12 of the Foreign Trade Policy (FTP)and the same is reproduced below:-

"Capital Goods" means any plant, machinery, equipment or accessories required for manufacture or production, either directly or indirectly of goods or for rendering services, including those required for replacement, modernization, technological up gradation or expansion. It also includes packaging machinery and equipment, refractories for initial lining, refrigeration equipment, power generating set, machine tools, catalyst for initial charge, equipment and instruments for testing, research and development, quality and pollution control."

20.3 Para 9.57 of the FTP defines "Spares" as under:

"Spares" means a part of a sub-assembly or assembly for substitution i.e. ready to replace and identical or similar part of sub-assembly or assembly. Spares include a component or an accessory.

20.4 "Accessory" has been defined in para 9.2 of the FTP as under:

"Accessories" or "Attachment" means a part, sub-assembly or assembly that contributes to efficiency or effectiveness of a piece of equipment without changing its basic function.

20.5 "Part" has been defined in para 9.44 of the FTP as under:

"Part" means an element of sub-assembly or assembly not normally useful by itself and not amenable to further disassembly for maintenance purposes. A part may be a component, spare or an accessory.

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21. From the above it is clear that 'accessories' are included in the definition of 'Capital Goods'. The refractory bricks are covered by the definition of 'accessory' as they are parts that contribute to efficiency or effectiveness of a piece of equipment (namely, furnaces) without changing its basic function. These refractory bricks can also be said to have been indirectly used in the manufacture of goods of the Appellant. In the instant case the refractory bricks were used as replacement of the existing refractory bricks when they get damaged with use. Hence, the Appellant had correctly availed of the exemption under the two Notifications.

22. The expression 'refractories for initial charge' finds mention in the inclusive part of the definition of 'capital goods'. The word 'includes' is used to enlarge the scope of a definition. It means that though ' refractories for initial charge' are not covered by the main part of the definition (only replacements are covered) the government thought it fit to enlarge the definition and also include 'refractories for initial charge' in the definition of ' capital goods'. It, therefore, cannot be said that only 'refractories for initial charge' are covered by the definition of 'capital goods' and not their replacements.

23. Even otherwise, if the imported goods are covered by another part of the definition of 'capital goods' the benefit could not be denied to the Appellant. Since the refractories meant for re-lining and repair of the existing furnaces are covered in the category of 'accessories required for……replacement',the imported goods were squarely covered by the definition of ' capital goods' and eligible for concessional rate of duty under the above two exemption notifications.

24.1 In the case of Jayant Agro Organics Ltd vs CC & CE Vadodara [2003(157)ELT684(Tri-Mum)] the issue was whether Furnace Oil could be procured duty free by a 100% EOU under Notification No. 1/95-CE dated 04.01.1995. The relevant portion of the Notification is reproduced below :-

"In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excises and Salt Act, 1944 (1 of 1944), read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), the Central Government being satisfied that it is necessary in the public interest so to do, hereby exempts excisable goods, specified in

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Annexure-I to this notification (hereinafter referred to as the said goods), when brought in connection with -

(a) the manufacture and packaging of articles into a hundred percent export oriented undertaking (hereinafter referred to as user industry); or

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ANNEXURE I

1. Capital goods and spares thereof.
2. Material handling equipments, namely, fork lifts, overhead cranes, mobile cranes, crawler cranes, hoists and stackers and spares thereof.
3. Captive power plants, including captive generating sets and their spares, fuel, lubricants and other consumables for such plants and generating sets as recommended by the said Board or the said Committee, as the case may be.
4. Office equipments, spares and consumables thereof as recommended by the said Board or the said Committee, as the case may be.
5. Raw Materials.
6. Components.
7. Consumables.
8. Packaging materials.
9. Tools, jigs, gauges, fixtures, moulds, dies, instruments and accessories and spares thereof.
10. Prototypes, technical and trade samples for development and diversification.
11. Drawing, blue prints and charts."

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24.2 The above notification was amended vide Notification 31/98-CE dated 15.09.1998 through which following entries were added to Annexure-1 of the above notification, namely.

> "3. Captive power plants, including captive generating sets of a capacity exceeding 1000 KVA and the spares for such plants and sets as recommended by the said board.
>
> 3A. Captive power plants, including captive generating sets, up to a capacity of KVA and the spares for such plants and sets as recommended by the Development Commissioner.
>
> 3B. Fuel, lubricants and consumable for goods specified at items 3 and 3A as approved by the Commissioner of Customs on the recommendation of the Development Commissioner.
>
> 3C. Furnace oil required for the boilers used in the textile units as approved by the Commissioner of Customs on the recommendation of the Development Commissioner".

24.3 The Department was of the view that since Furnace Oil could be procured duty free only if it was required for boilers in textile units, M/s Jayant Agro Organics Ltd could not procure the Furnace Oil duty free since they were not a textile unit. The Mumbai Bench of this Tribunal held that since Furnace Oil is covered under the category of 'consumable' listed at Sl No 7 of Annexure-1 to Notification No. 1/95CE dated 04.01.1995, the benefit could not be denied in respect of Furnace Oil procured by the party.

The above decision has been confirmed by the Hon'ble Supreme Court as reported in 2009(238)ELTA24(SC).

24.4 On the same analogy, though the definition of 'capital goods' specifically refers to 'refractories for initial charge', the appellants' case is covered by the initial part of the definition of capital goods— as 'accessories required for ……..replacement'.

24.5 Similar views have been held in the case of CCE Jaipur vs Vansthali Textile Industries Ltd. [2013(296)ELT285(Tri-Del)].

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25. Even otherwise, 'spares' were permitted to be imported under the two exemption Notifications subject to a limit of 10% of the book value of the existing plant and machinery of the Appellants. The total book value of the Appellants' plant and machinery, as on 01-04-2009, was Rs. 430,62,35,616/- as per the audited balance sheet. The value of the imported refractory tiles/bricks -- Rs. 8,15,53,064/--- was less than 10% of the value of the plant and machinery. Hence, even under this category imports were permitted under the two notifications.

26. The instant demand has been raised and confirmed in terms of the Notification as well as the bonds executed by the Appellants as per the Notification. It is submitted that the law is very clear on this that any demand for short levy or non levy can only be raised within the time limit prescribed under Section 28 of the Customs Act, 1962. In this regard reliance was placed on the following decisions:-

(i) 2015 (323) ELT 753 (Bom) in the case of Dharampal Lalchand Chug vs CCE, Nashik which was a decision in appeal from Tribunal's decision in the case of Vibha Impex and Anrvs

Commissioner of Central Excise, Nashik [2014-TIOL-109-CESTAT-MUM]. It was held as under:-

> "20. Equally, if there is any condition to furnish a Bond and in that behalf it is prescribed that in the event the terms and conditions on which the Bond has been given and accepted are breached and violated, a demand can be raised, that that stipulation will not mean that the mandate of Section 11A is any way diluted or can be interpreted with the aid of such term or condition of the Bond…"

(ii) 2011 (270) ELT 266 (Tri-Mum) in the case of M/s. Sterlite Optical Technologies Ltd vs CC & CE Aurangabad. It was held as under:-

> "9.1 Parliament has not enacted any special provision for collection of duty from any person by way of enforcement of bond executed by that person. A bond executed by an importer at the time of clearance of the imported goods, as a condition for total or partial exemption from payment of customs duty under a notification issued under Section 25 of the Customs Act, is the importer's covenant to pay the duty or the

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> differential duty, as the case may be, in the event of breach of mandatory post-import conditions of such notification. When such post-import condition of the notification is violated by the importer, the duty or the differential duty, as the case may be, becomes leviable and, ipso facto, the provisions of Section 28 get attracted for collection of such duty. Of course, it can be rightly said that, in the process of collection of the duty amount, the bond is enforced against the importer. To put it differently, Section 28 of the Act is the provision for enforcing the bond executed by the importer. Case law cited for and against this proposition will be discussed later."

27. The wordings of the two exemption notifications, no doubt, require the importer to pay the duty foregone on imports if the conditions of the notification are not fulfilled and the importer is required to execute a bond in that regard. But these are only enabling provisions for recovery of the duty foregone along with interest. These cannot be a substitute for the provisions enshrined in Section 28 of the Customs Act, 1962. The exemption notification being a subordinate legislation cannot override the statutory provisions of Section 28 enacted by the Parliament. As per the department this is a case of short levy or non-levy or short payment or non-payment of duty. In that case provisions of section 28, including its limitation periods, will apply.

28. The demand is barred by limitation. The period involved is November 2009 to July, 2013 whereas the show cause notice has been issued on 07.10.2016 i.e. beyond the time limit of one year from the 'relevant date' as per Section 28 of the Customs Act, 1962. As per clause 11 of Notification No.102/2009(supra) and clause 8 of Notification No. 103/2009(supra) the imported capital goods are to be installed in the importer's factory premises within six months from the date of import and the certificate to this effect is to be furnished by the jurisdictional Deputy/Assistant Commissioner of Central Excise. In the instant case the installation certificates were duly sent to the Port of import by the jurisdictional Central Excise officers. Copies have already been filed with the Miscellaneous Application No. C/Misc/ 75155/2022. The installation certificates dated 04.04.2013, 01.07.2013 and 15.03.2016, covering imports against all the 5 EPCG licence, clearly state that they

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have been issued after physical verification of the installation by the Range Superintendent. The central excise officers were aware about the use of the imported refractory bricks/material for re-lining/replacement and maintenance of the furnaces, and they still certified the correct use/installation of the imported capital goods under the said Notifications. In other words, these Central Excise officers also correctly understood the two EPCG Notifications to cover use of the imported material even for re-lining and maintenance of furnaces. Hence, it cannot be said that the Appellants had willfully misstated or suppressed any facts at the time of import so as to justify invoking the extended period of limitation.

29. Based on the installation certificates and their own satisfaction about the eligibility under the two Notifications, the DGFT has since issued the EODC (Export Obligation Discharge Certificate) in respect of the EPCG licences/authorizations. Copies of the EODC's have already been filed with the Miscellaneous Application No C/Misc/75155/2022. In other words, even the DGFT, which is responsible for conceptualization and implementation of the EPCG Scheme, was satisfied that the Appellants have correctly availed the exemption under the EPCG scheme. Hence, charge of willful misstatement or suppression of any facts cannot sustain.

30. Based on the EODC certificates issued by the DGFT the corresponding bonds executed by the Appellants in terms of the two EPCG Notifications have since been cancelled and returned by the Customs authorities . Copies of letters from customs authorities cancelling the bonds have already been filed with the Miscellaneous Application No C/Misc/75155/2022. This means that the Customs Authorities were satisfied that the Appellant had fulfilled the conditions of the notifications and there was no short levy or non-levy. Hence, charge of willful misstatement or suppression of any facts cannot sustain.

31. Since no valid bond exists at the moment (they having been cancelled) there can be no question of invoking these non-existent bonds for demanding duty in the instant case.

32. In the instant case the imported refractory bricks/materials have been confiscated under Section 111(o) of the Customs Act, 1962. Redemption fine of Rs. 80,00,000/- has been imposed in lieu of confiscation. It is submitted that since the

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imports were duly covered by the 2 notifications, the question of confiscating the goods does not arise. Hence, no fine was called for.

33. Further, because of wear and tear the refractory bricks/materials lining the furnaces are replaced periodically and in most cases within six months. Therefore, at the time of issue of the show cause notice, in October 2016, none of the refractory bricks imported during the period 2009 to 2013 were physically available in the premises of the Appellants. When the goods are not physically available, the law is well settled that neither can they be confiscated nor can any fine be imposed in lieu of their confiscation.

34. At best, this is a case of interpretation of the definition of 'Capital Goods' or 'Spares' as per the relevant FTP. It is established law that no penalty can be imposed on an issue which involves interpretation of law. Hence, no penalty is called for in the instant case. On the same ground there cannot be a case of willfull misstatement or suppression of any facts .

35. The learned authorized representative reiterated the findings in the impugned order.

36. He relied on the decision of the Hon'ble Supreme Court in the case of Commissioner of Cus(Import), Mumbai vs Dilip Kumar Company [2018 (361) ELT 577 (SC)] to contend that where there is a doubt in interpreting an exemption notification the benefit of doubt has to go in favour of Revenue.

37. He also relied on the decision of CESTAT, Chennai, in the case of Sree Rayalseema Hi-Strength Hypo Ltd vs CC(Export), Chennai, [2016 (333) ELT 360 (Tri-Chennai)] to submit that the DGFT is the final authority to interpret the provisions of the EPCG scheme and not the Customs officers or the jurisdictional Central Excise officers.

38. He also relied on Board's Circular No 26/2009-Cus dated 30.09.2009 wherein it had been clarified that refractories are exempted under the EPCG notifications only if there meant for initial lining and that these items would not be exempted if imported for an existing plant and machinery.

39. He also submitted that the decisions in the case of Dharampal Lalchand Chug vs CCE, Nashik (supra) and M/s Sterlite Optical Technologies Ltd vs CC & CE

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Aurangabad (supra) cited by the learned advocate of the appellants are not relevant as they relate to procurements by 100% EOU's and not to imports under EPCG.

40. We have examined the submissions before us.

41. We agree with the submission of the Ld. Advocate for the Appellants that the refractories imported by the appellants are covered by the definition of 'accessory' and, hence, included in the definition of 'capital goods'. Thus, the definition of 'capital goods' not only includes refractories for initial charge but also those imported as replacement for the purpose of re-lining or maintenance of the furnaces. The Appellants have, therefore, correctly availed the benefit of the above two exemption notifications.

42. The first part of the definition of capital goods uses the term 'means'. The term 'means' is exhaustive in nature and is meant to cover all the items mentioned therein, namely, plant, machinery, equipment or accessories, as ordinarily understood, required for the manufacture or production, either directly or indirectly of goods. Refractory bricks are clearly accessories required for lining of the furnace, and hence indirectly used for manufacture of finished goods by the appellants. The use of the expression ' refractories for initial lining' in the inclusive part of the definition of capital goods does not in any way restrict the meaning of the terms used in the 'means' part of the definition.

43. In the case of P. Kasilingam and Others v. P.S.G. College of Technology [AIR 1995 S.C. 1395], the Hon'ble Supreme Court explained the import of "includes" in a definition as follows :

> "The word 'incudes' when used, enlarges the meaning of the expression defined so as to comprehend not only such things as they signify according to their natural import but also those things which the clause declares that they shall include. The words 'means and includes' on the other hand, indicate "an exhaustive explanation of the meaning which, for the purposes of the Act, must invariably be attached to those words or expressions".

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44. Also in the case of Regional Director, ESI Corporation v. High Land Coffee Works of P.E.X Saldanha & Sons [AIR 1992 SC 129], the Hon'ble Supreme Court observed as follows :

"The word 'includes' is often used in interpretation clauses in order to enlarge the meaning of the words or phrases occurring in the body of the "statute". When it is so used , these words and phrases must be construed as comprehending not only such things as they signify according to their nature and import but also those things which the interpretation clause declares that they shall include"

45. In the case of M/s. Black Diamond Beverages v. Commercial Tax Officer, Calcutta, [AIR 1997 SC 3550], wherein, interpreting the definition of 'sale price' the Hon'ble Supreme Court observed as under:

"7. It is clear that the definition of 'sale price' in Section 2(d) uses the words 'means' and 'includes'. The first part of the definition defines the meaning of the word 'sale price' and must, in our view, be given its ordinary, popular or natural meaning. The interpretation thereof is in no way controlled or affected by the second part which 'includes' certain other things in the definition. This is a well-settled principle of construction. Craies on Statute Law (7th Edn. 1.214) says :

> "An interpretation clause which extends the meaning of a word does not take away its ordinary meaning …… Lord Selborne said in Robinson v. Barton Eccles Local Board, (1883) 8 App Case 798 (801) : An interpretation clause of this kind is not meant to prevent the word receiving its ordinary, popular, and natural sense whenever that would be properly applicable, but to enable the word as used in the Act.... to be applied to something to which it would not ordinarily be applicable."

Therefore, the inclusive part of the definition cannot prevent the main provision from receiving its natural meaning."

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46. Therefore, we hold that refractories meant for re-lining of furnaces, i.e., for replacement, are covered by the 'means' part of the definition of 'capital goods' and this interpretation cannot in anyway be restricted or controlled by the use of the expression 'refractories for initial lining' used in the inclusive part of the definition of 'capital goods'.

47. As regards the decision of the Hon'ble Supreme Court decision in the case of Commissioner of Cus(Import), Mumbai vs Dilip Kumar Company (supra) cited by the learned authorized representative, the same is not relevant since this is not a case of any doubt being there in the coverage of the imported refractory bricks in the definition of 'capital goods'.

48. The decision in the case of Rayalseema Hi-Strength Hypo Ltd vs CC(Export), Chennai (supra) cited by the Ld. Authorised representative, is also not relevant since the matter in hand does not involve any difference of opinion between the DGFT and the Customs.

49. The Board's Circular dated 30.09.2009 also cited by the learned authorized representative does not reflect the correct position of law in the light of the view held by us in the preceding paragraphs. In any case, the said Circular is not binding on us.

50. We also agree with the Ld. Advocate of the Appellant that notwithstanding the fact that Section 28 has not been invoked in the show cause notice or in the impugned order, the department cannot ignore those provisions. The show cause notice ought to have been issued within the time period prescribed therein. The normal time limit prescribed is one year from the relevant date. The extended time limit of 5 years can be invoked only if there are grounds to hold that the Appellant had willfully misstated or suppressed facts from the department. We find no grounds to sustain this charge. In fact, the local central excise officers had visited the factory premises of the appellants and had certified that the imported refractory bricks had been rightly used and installed. Thus, the demand, if at all, should have been issued within the normal period of one year from the relevant date. The demand issued on

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27.10.2016 for the period 04.11.2009 to 30.07.2013 is, therefore, clearly time barred.

51. In view of the above, the Appeal is allowed both on merits as well as on limitation.

(Order pronounced in the open court on 10 August 2022.)

Sd/
(P.K.CHOUDHARY)
MEMBER (JUDICIAL)

Sd/
(P.ANJANI KUMAR)
MEMBER (TECHNICAL)

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