IN THE HIGH COURT OF DELHI AT NEW DELHI

% Judgment delivered on: 03.04.2024

\+ **W.P.(C) 7742/2019**

PACE SETTERS BUSINESS SOLUTIONS PVT. LTD. ..... Petitioner

versus

UNION OF INDIA AND ORS. ..... Respondents

Advocates who appeared in this case:

For the Petitioner : Mr Bharat Raichandani, Mr Deepak Khokhar and Mr Chiatanya G. Tripathi, Advoctes.

For the Respondents : Mr Vivek Goyal, CGSC for UOI/R-1 with Mr Gokul Sharma, Advocate.

Mr Akshay Amritanshu, Senior Standing Counsel with Mr Ashutosh Jain and Ms Anjali Kumari, Advocates.

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HON'BLE MR JUSTICE VIBHU BAKHRU
HON'BLE MR JUSTICE AMIT MAHAJAN

JUDGMENT

VIBHU BAKHRU, J

1. The petitioner has filed the present petition impugning Notification No. 30/2012-ST dated 20.06.2012, Notification No.10/2014-ST dated 11.07.2014 and Notification No.10/2017-

Integrated Tax (Rate) dated 28.06.2017 issued by the Central Government. The said Notifications are hereafter referred to as '*the impugned Notifications*'. The petitioner's challenge to the impugned Notifications is confined to the extent that they provide for a reverse charge of Goods and Services Tax (GST) on recovery agent services. The petitioner also impugns Section 17(3) of the Central Goods and Services Tax Act, 2017 (hereafter *the CGST Act*) to the extent that it deems supply of recovery agent services as exempted supplies.

2. According to the petitioner, the provisions of impugned Notifications dated 20.06.2012 and 11.07.2014 are *ultra vires* the Finance Act, 1994 (hereafter *the Finance Act*) and the impugned Notification dated 28.06.2017 as well as Section 17(3) of the CGST Act, are *ultra vires* the CGST Act and the Integrated Goods and Services Tax Act, 2017 (hereafter the *IGST Act*).

3. The petitioner is, *inter alia*, engaged in the business of providing services as a recovery agent to a Non-Banking Financial Company (*NBFC)*. It is, essentially, aggrieved on account of service tax and GST in respect of the said services being payable on a reverse charge basis. Consequently, the liability to pay the service tax under the Finance Act, and after 01.07.2017, the liability to pay GST, on such specified services, rests on the recipient of services. Pursuant to the Scheme of Service Tax under the Finance Act as well as GST under the CGST Act and the IGST Act, where the tax is payable on reverse charge basis by the recipient of services, the service provider is not entitled to claim any

benefit of the taxes paid on input services. The rationale being that since there is no liability for output tax on the service provider, it would not be entitled to claim any set off or credit for the tax paid on inputs. Thus, the petitioner is not entitled to claim any credit for the service tax or GST paid on inputs as it is not liable to pay any service tax or GST on the services of a recovery agent, rendered by it. The petitioner seeks to challenge the scheme of taxation as discriminatory.

4. As noted above, the petitioner is engaged in providing services, *inter alia*, as a recovery agent. Prior to the roll out of the GST regime with effect from 01.07.2017, the petitioner was registered with the Service Tax Department (Registration No. AADCP7717ST001) as the service provider providing "Business Auxiliary Services" as defined under Section 65(19) of Chapter the erstwhile Finance Act.

5. The petitioner claims that it continued to file its periodical service tax returns in the prescribed Form (Form ST-3) in terms of Section 70 of the Finance Act and discharged its liability to pay service tax as applicable. The petitioner states that it also availed Cenvat Credit in respect of the input services under the Cenvat Credit Rules, 2004 (hereafter *the Cenvat Rules*).

6. The petitioner states that on 01.06.2018, it entered into an Agreement (hereafter *the Agreement*) with M/s Hero Fincorp Limited, a NBFC, for providing services of a recovery agent. The petitioner also entered into contracts with various service providers (sub-contractors) for availing their services for discharging its obligations under the

Agreement with M/s Hero Fincorp Limited. The sub-contractors provided services as recovery agents for recovering the amounts due by various persons to M/s Hero Fincorp Limited. Since, they had been engaged by the petitioner, they raised invoices on the petitioner. These invoices included the charge of service tax for the services rendered by them. The petitioner, thus, claims that it has paid the service charges as well as services tax on the input services utilized for rendering the service as a recovery agent to M/s Hero Fincorp Ltd. However, service tax on services of a recovery agent to a banking company, a financial institution, or a non-banking financial company, is chargeable on a reverse charge basis, therefore the service tax on such services rendered by the petitioner was paid by the recipient – M/s Hero Fincorp Ltd. The petitioner, thus, claims that it was unable to utilize the credit for the taxes paid in respect of the services availed from its sub-contractors.

7. The said scheme continues to be operative under the GST regime as well. Therefore, the petitioner has been unable to utilize the Cenvat Credit/Input Tax Credit in respect of the services availed by it for rendering the services as a recovery agent, to M/s Hero Fincorp Ltd.

THE IMPUGNED NOTIFICATIONS AND THE RELEVANT STATUTORY PROVISIONS

8. By virtue of the impugned Notification dated 20.06.2012 (Notification No.30/2012-ST) issued under Section 68(2) of the Finance Act, service tax on certain services were payable entirely by the recipient of the services and in respect of some services part of the

service tax, were apportioned in the specified ratio between the service provider and the recipient of service.

9. Illustratively, the services provided by an insurance agent to any person carrying on the insurance business would be chargeable to service tax entirely in the hands of the person receiving the services – the service recipient carrying on the insurance business. However, in case of services by way of supply of manpower for any purpose, 25% of the service tax chargeable was payable by the service provider and 75% of the service tax chargeable on such services would be payable by the service recipient.

10. By the impugned Notification dated 11.07.2014 (Notification No.10/2014-ST), the impugned Notification dated 20.06.2012 was partially modified.

11. Clause (ia) was introduced in paragraph 1 in Clause (A) of the impugned Notification dated 20.06.2012. In terms of the said clause, *services provided or agreed to be provided by a recovery agent to a banking company or a financial institution or a non-banking financial company* was included as the service where the entire service tax would be payable by the service recipient.

12. The impugned Notification dated 28.06.2017 [Notification: 10/2017 – Integrated Tax (Rate)] issued under Section 5(3) of the IGST Act provided integrated tax (IGST) leviable under Section 5 of the IGST Act in respect of certain services would be paid on "*reverse charge*

basis by the recipient of such services". Serial No.9 of the Tabular Statement as set out in the impugned Notification dated 28.06.2017 included the *services supplied by a recovery agent to a banking company or a financial institution or a non-banking financial company,* as services chargeable to IGST on a reverse charge basis.

13. By the impugned Notification [Notification No.28/2012 – CE (NT)] dated 20.06.2012 the definition of "output services" as defined under Rule 2(p) of the Cenvat Rules was amended to expressly exclude services where whole of the service tax was liable to be paid by the recipient of service. Rule 2(p) of the Cenvat Rules as amended by virtue of the Notification No. 28/2012-CE(NT) dated 20.06.2012 reads as under:

> "(2) (p) "output service" means any service provided by a provider of service located in the taxable territory but shall not include a service, -
>
> (1) specified in section 66D of the Finance Act; or
>
> (2) where the whole of service tax is liable to be paid by the recipient of service."

14. By virtue of Rule 3(1) and Rule 3(4) of the Cenvat Rules, a service provider is entitled to avail and utilise the Cenvat Credit of the service tax paid on input services, and utilise the same for payment of service tax on any output service. However, since services which were chargeable to tax on a reverse charge basis would no longer be qualified as an output service, a service provider would be unable to avail of the

Cenvat Credit in respect of the service tax paid on input services availed to provide the service in question.

15. By virtue of Section 16(1) of the CGST Act, every registered person, is entitled to take credit of the input tax charged on the supply of goods or services or both, which are used or intended to be used in the course or furtherance of its business. However, this would be subject to the conditions and restrictions prescribed and the manner as specified in Section 49 of the CGST Act.

16. Section 17 of the CGST Act contains provisions for apportionment of credit and for blocking of credit. Sections 17(2) and 17(3) of the CGST Act are relevant for the present petition and the same are reproduced under:

> "**17. Apportionment of credit and blocked credits**.—
>
> (1) xxx xxx xxx
>
> (2) Where the goods or services or both are used by the registered person partly for effecting taxable supplies including zero-rated supplies under this Act or under the Integrated Goods and Services Tax Act and partly for effecting exempt supplies under the said Acts, the amount of credit shall be restricted to so much of the input tax as is attributable to the said taxable supplies including zero-rated supplies.
>
> (3) The value of exempt supply under sub-section (2) shall be such as may be prescribed, and shall include supplies on which the recipient is liable to pay tax on reverse charge basis, transactions in securities, sale of land and, subject to clause (b) of paragraph 5 of Schedule II, sale of building.

> *Explanation*.— For the purposes of this sub-section, the expression "value of exempt supply" shall not include the value of activities or transactions specified in Schedule III, except those specified in paragraph 5 of the said Schedule."

17. By virtue of Sub-section (3) of Section 17 of the CGST, the value of exempt supply also includes supplies on which the recipient is liable to pay tax on a reverse charge basis. By virtue of Sub-section (2) of Section 17 of the CGST Act, a service provider is not entitled to avail of credit for input tax as is attributable to exempt supply.

SUBMISSIONS

18. As noted at the outset, the petitioner is aggrieved by the denial of input tax credit on supplies of services as the same are chargeable on reverse charge basis.

19. The petitioner contends that the denial of input tax credit to the petitioner and similarly situated service providers, is discriminatory and plainly arbitrary. According to the petitioner, the same is contrary to the scheme of the CGST Act and the fundamental structure on which the GST law is premised. The petitioner claims that there is no rationale for providing the charge of tax on a reverse charge basis on certain supplies and thus, excluding the service providers from the benefit of availing input tax credit on the services used for providing the taxable service.

20. Mr Raichandani, the learned counsel appearing on behalf of the petitioner submitted that the classification between those services where

the tax is payable on a reverse charge basis and those where tax is payable on forward charge basis, is not founded on intelligible differentia and has no nexus with any object to be served. He submitted that the scheme of selecting certain services to be taxed on a reverse charge method violates Article 14 of the Constitution of India. He referred to the decision of the Supreme Court in ***Union of India & Ors. v. N.S. Rathnam and Sons***: ***(2015) 10 SCC 681*** and ***Ayurveda Pharmacy & Anr. v. State of Tamilnadu: (1989) 2 SCC 285*** and ***Shayara Bano v. Union of India & Ors.: (2017) 9 SCC 1*** and submitted that the provision of charge on a reverse charge basis in respect of certain services suffers from manifest arbitrariness and therefore, is liable to be set aside.

21. Next, he submitted that the denial of input tax credit in respect of certain services amounts to double taxation, which is impermissible. He submitted that the same service is taxed twice over first, in respect of input services and second, in the hands of service recipient. He also referred to the decision of this Court in ***Intercontinental Consultants and Technocrats Private Limited v. Union of India & Anr.: 2012 SCC OnLine Del 5958*** and the decision of the Gujarat High Court in ***Adani Power Limited v. Union of India: 2016 SCC OnLine Guj 10107*** as affirmed by the Supreme Court in ***Union of India v. Adani Power Limited (2016) 331 ELT 129 (SC)*** in support of his contentions.

22. Lastly, he submitted that the denial of input tax credit was contrary to the object of the CGST Act. He referred to the Statement of

Objects and Reasons and submitted that the entire object was to avoid a cascading effect of tax and therefore, seamless transfer of input tax credit from one stage to the other is the fundamental rationale of the Scheme of GST. He also referred to the Circular dated 07.06.2017 issued by the Director General of Taxpayer Services and the Circular dated 01.01.2018 issued by the Central Board of Excise and Customs. And, drew the attention of this Court to the statement to the effect that the '*GST will prevent cascading of taxes by providing a comprehensive input tax credit mechanism across the entire supply chain*' and the final price of goods would be expected to be lower due to the seamless flow of input tax credit between the manufacturer, retailer, and supplier of services.

23. Mr Amritanshu, learned senior standing counsel appearing on behalf of the respondents countered the aforesaid submissions. First, he submitted that the petitioner could raise no grievance regarding the manner in which it had structured its business. He submitted that in terms of the Agreement between the petitioner and M/s Hero Fincorp Limited, the petitioner was required to provide the services and not to outsource the same. He submitted that if the petitioner had complied with this obligation, he would have had no grievance. He referred to the decision of the Supreme Court in ***Union of India v. Cosmo Films Ltd.: (2023) 9 SCC 244*** and contended that *any inconvenience or hardship caused would not be relevant in pronouncing on the constitutional validity of a fiscal statute or economic law*.

24. Second, he referred to various provisions of the Finance Act, the IGST Act and the CGST Act, and contended that the Parliament has the necessary legislative competence to enact a scheme of taxation involving levy and collection of tax on a reverse charge basis.

25. Third, he submitted that the petitioner had no statutory right to claim input tax credit. He referred to the decision of the Supreme Court in ***TVS Motor Company Ltd. v. State of Tamil Nadu & Ors.: (2019) 13 SCC 403; ALD Automotive Pvt. Ltd. v. Commercial Tax Officer: (2019) 13 SCC 225;*** and ***Union of India v. VKC Footsteps India Pvt. Ltd.: (2022) 2 SCC 603*** and submitted that input tax credit was a matter of concession granted by the statute and not a vested right.

26. Lastly, he submitted that merely shifting of collection of tax from provider of service to the recipient of service does not violate any constitutional right. He referred to the decision of the Supreme Court in ***R.C. Jall Parsi v. Union of India: AIR 1962 SC 1281***, ***Rai Ramkrishna & Ors. v. State of Bihar: AIR 1963 SC 1667***, and ***Gujarat Ambuja Cements Ltd. & Anr. v. Union of India: (2005) 4 SCC 214*** in support of his contention that the levy of tax on reverse charge basis was maintainable.

REASONS AND CONCLUSION

27. At the outset, it is relevant to note that the provisions of the Finance Act, IGST Act and CGST Act do permit the levy on a reverse charge basis. Section 68 of the Finance Act is relevant insofar as levy

of service tax on a reverse charge basis is concerned. The said Section is set out below:

> "68. Payment of service tax
>
> (1) Every person providing taxable service to any person shall pay service tax at the rate specified in section 66B in such manner and within such period as may be prescribed
>
> (2) Notwithstanding anything contained in sub-section (1), in respect of such taxable services as may be notified by the Central Government in the Official Gazette, the service tax thereon shall be paid by such person and in such manner as may be prescribed at the rate specified in section 66B and all the provisions of this Chapter shall apply to such person as if he is the person liable for paying the service tax in relation to such service.
>
> Provided that the Central Government may notify the service and the extent of service tax which shall be payable by such person and the provisions of this Chapter shall apply to such person to the extent so specified and the remaining part of the service tax shall be paid by the service provider."

28. As is apparent from the plain language of Sub-section (2) of Section 68 of the Finance Act, it includes a *non-obstante* clause and overrides the provisions of Sub-section (1) of Section 68 of the Finance Act. Thus, notwithstanding that every person providing taxable service is liable to pay service tax, the Central Government is duly empowered to notify certain taxable services in respect of which service tax would be paid wholly or partially by the service recipient or for that matter any other person, in such manner as may be prescribed. The impugned Notifications dated 20.06.2012 and 11.07.2014 were issued by the

Central Government in exercise of its legislative powers delegated in terms of Sub-section (2) of Section 68 of the Finance Act.

29. Similarly, the CGST Act and the IGST Act also expressly contemplate levy of tax on a reverse charge basis. Sub-section (98) of Section 2 of the CGST Act defines the expression 'reverse charge' in the following terms:

> "2. Definitions
>
> (98) "reverse charge" means the liability to pay tax by the recipient of supply of goods or services or both instead of the supplier of such goods or services or both under sub-section (3) or sub-section (4) of section 9, or under sub-section (3) or sub- section (4) of section 5 of the Integrated Goods and Services Tax Act."

30. Sub-section (3) of Section 9 of the CGST Act and Sub-section (3) of Section 5 of the IGST Act expressly provide that the Central Government may on recommendations of the GST Council, by notification specify the categories of supply of goods or services or both, on which tax shall be paid on reverse charge basis. Sub-section (3) of Section 9 of the CGST Act and Sub-section (3) of Section 5 of the IGST Act are set out below:

> <u>Sub-section (3) of Section 9 of the CGST Act</u>
>
> "(3) The Government may, on the recommendations of the Council, by notification, specify categories of supply of goods or services or both, the tax on which shall be paid on reverse charge basis by the recipient of such goods or services or both and all the provisions of this Act shall

apply to such recipient as if he is the person liable for paying the tax in relation to the supply of such goods or services or both.

Sub-section (3) of Section 5 of the IGST Act

xxx xxx xxx

(3) The Government may, on the recommendations of the Council, by notification, specify categories of supply of goods or services or both, the tax on which shall be paid on reverse charge basis by the recipient of such goods or services or both and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to the supply of such goods or services or both."

31. In view of the above, we find no merit in the suggestion that the impugned Notifications were without authority of law.

32. There is no vested or inherent right of an assessee to claim credit for an input tax paid on the services availed. The matter relating to whether any such credit is available and to which extent it is available, is a matter of statutory prescription. The right to avail input tax credit is a statutory right and is available only if the statute provides for the same and that too to the extent that the statute permits.

33. The petitioner's challenge in this petition is founded, principally, on Article 14 of the Constitution of India. According to the petitioner, denial of input tax credit on account of service tax/GST being payable on a reverse charge method in respect of the services in question results in hostile discrimination. Before proceeding to address this issue, it

would be relevant to recount certain relevant legal principles, which are necessary to be borne in mind for addressing such a challenge.

34. In ***Income Tax Officer, Shillong & Ors. v. R. Takin Roy Rymbai & Ors.: (1976) 103 ITR 82***, the Supreme Court had in the context of the applicability of Article 14 of the Constitution of India to fiscal legislations held as under:

> "While it is true that a taxation law cannot claim immunity from the equality clause in Article 14 of the Constitution, and has to pass, like any other law, the equality test of that Article, it must be remembered that the State has, in view of the intrinsic complexity of fiscal adjustments of diverse elements, a considerably wide discretion in the matter of classification for taxation purposes. Given legislative competence, the legislature has ample freedom to select and classify persons, districts, goods, properties, incomes and objects which it would tax, and which it would not tax. So long as the classification made within this wide and flexible range by a taxing statute does not transgress the fundamental principles underlying the doctrine of equality, it is not vulnerable on the ground of discrimination merely because it taxes or exempts from tax some incomes or objects and not others. Nor the mere fact that a tax falls more heavily on some in the same category, is by itself a ground to render the law invalid. It is only when within the range of its selection, the law operates unequally and cannot be justified on the basis of a valid classification, that there would be a violation of Article 14."

35. It is trite law that in matters of fiscal legislation, the legislature has a wide degree of flexibility and discretion including in matters relating to classification. In ***Khadinge Sham Bhat v. Agricultural Income Tax Officer, Kasargod & Anr.: AIR 1963 SC 591***, the Supreme Court had observed as under:

> "7. …But in the application of the principles, the Courts, in view of the inherent complexity of fiscal adjustment of diverse elements, permit a larger discretion to the Legislature in the matter of classification, so long it adheres to the fundamental principles underlying the said doctrine. The power of the Legislature to classify is of 'wide range and flexibility' so that it can adjust its system of taxation in all proper and reasonable ways".

36. In ***Twyford Tea Co. Ltd. v. State of Kerala & Anr.: (1970) 1 SCC 189***, the Constitution Bench of the Supreme Court, had in the context of application of Article 14 of the Constitution of India, referred to a passage from "Constitutional Law" by Willis and held as under:

> "15. .....These principles have been stated earlier but are often ignored when the question of the application of Article 14 arises. One principle on which our Courts (as indeed the Supreme Court in the United States) have always acted, is no where better stated than by Willis in his "Constitutional Law" page 587. This is how he put it:
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> "A State does not have to tax everything in order to tax something. It is allowed to pick and choose districts. objects, persons, methods and even rates for taxation if it does so reasonably....The Supreme

> Court has been practical and has permitted a very wide latitude in classification for taxation."
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> This principle was approved by this Court in *East Indian Tobacco Co. v. State of Andhra Pradesh*: [1963] 1 SCR 404, at page 409. Applying it, the Court observed:
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> "If a State can validly pick and choose one commodity for taxation and that is not open to attack under Article 14, the same result must follow when the State picks out one category of goods and subjects it to taxation."
>
> This indicates a wide range of selection and freedom in appraisal not only in the objects of taxation and the manner of taxation but also in the determination of the rate or rates applicable."

37. The Central Government has in its wisdom selected certain services on which service tax/GST is payable on a reverse charge basis. The contention that the same amounts to hostile discrimination is plainly unmerited. All persons rendering services of a particular nature have been treated uniformly. It is not the petitioner's case that persons rendering services of a recovery agent to banking company, non-banking financial corporation or financial institution have been treated differently. The power to tax is a sovereign power, subject to the legislative competence under the Constitution. The legislature or the Parliament has wide discretion in choosing the persons to be taxed or the objects for taxation. The question whether any levy on person violates Article 14 of the Constitution of India must necessarily be viewed bearing in mind the wide amplitude of the power to tax. It is

certainly not open for a class of assessees to seek parity with another class of persons, that is, not subject to the same tax. As stated by Willis, in its treatise "Constitutional law", a *State does not have to tax everything in order to tax something*. It is not open for the petitioner to question as to why the Parliament has selected certain set of services for the levy of service tax while exempting certain other services. Equally, it is not open for the petitioner to question as to why certain services are selected for being subjected to payment of tax on a reverse charge basis while leaving out other services. If one accepts that it is not necessary for the Parliament to have taxed all services in order to tax some services, it would become clear that selecting a different mechanism to collect tax in respect of some services, is also not amenable to challenge on the ground of Article 14 of the Constitution of India. It is not open for the petitioner to claim that the kind of services it renders – services as a recovery agent to a NBFC – must necessarily be taxed in a similar manner as any other taxable service.

38. We also find no merit in the petitioner's contention that the legislative scheme for denying input tax credit in respect of services on which service tax / GST is payable on a reverse charge basis, is arbitrary and falls foul of Article 14 of the Constitution of India. First of all, the right to utilise input tax credit is a statutory right, such credit is available only if the statute permits it and to the extent that it does. A service provider providing services, which are subject to payment of tax on a reverse charge basis, is not liable for payment of service tax/GST in respect of the services that it renders. Thus, a service provider is not

assessed to tax on the output services. By its very definition, the tax on such services is payable by the service recipient. The rationale to deny input tax credit to a service provider who is not liable to pay tax on the output services is obvious. An assessee, which is not liable to pay tax on output has no liability against which it can set off the input tax credit. Thus, the denial of input tax credit in respect of services where GST is payable on reverse charge basis, cannot by any stretch be held to be irrational and arbitrary. Clearly, the service providers rendering services on which tax is payable on a reverse charge basis would constitute a class of their own and a challenge to the same founded on Article 14 of the Constitution of India, would necessarily fail. It is well settled that Article 14 of the Constitution of India does not prohibit reasonable classification, which has the rational nexus to its object. Denying input tax credit to service tax providers, who are not liable to pay tax on output services is founded on a rational basis, which has a clear nexus with the classification.

39. In ***Gujarat Ambuja Cements Ltd. v. Union of India*** (*supra*), the Supreme Court rejected a challenge to certain provisions of the Finance Act, 2000 and Section 158 of Finance Act, 2003. It is relevant to refer to the following passage from the said judgement:

> "42. In the case before us the discrimination is not, even according to the writ petitioners, by reason of the subject-mater of tax. It is also not the writ petitioners' case that within the separate classes of services covered by the different sub-clauses in Section 65(41), there is any discrimination or that the

> law operates unequally within the classes. According to them the discrimination lies in the method of collection of the tax followed. But as we have said this is not of the essence of the tax and the mere difference in the machinery provisions between the different classes of service cannot found a challenge of discrimination [Province of Madras v. Boddu Paidanna, AIR 1942 FC 33] . If the legislature thinks that it will facilitate the collection of the tax due from such specified traders on a rationally discernible basis, there is nothing in the said legislative measure to offend Article 14 of the Constitution [Union of India v. A. Sanyasi Rao, (1996) 3 SCC 465] . It is therefore outside the judicial ken to determine whether Parliament should have specified a common mode for recovery of the tax as a convenient administrative measure in respect of a particular class. That is ultimately a question of policy which must be left to legislative wisdom. This challenge also accordingly fails."

40. We find no merit in the challenge laid by the petitioner to the impugned Notifications or the provisions of Section 17(3) of the CGST Act.

41. The present petition is unmerited and, accordingly, dismissed.

VIBHU BAKHRU, J

AMIT MAHAJAN, J

APRIL 03, 2024
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