CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Zonal Bench At Ahmedabad

REGIONAL BENCH- COURT NO.3

SERVICE TAXAppeal No.12079 of 2016
(Arising out ofOIA-RAJK-EXCUS-000-APP-043-16-17 dated 29.08.2016passed by Commissioner of Central Excise, Customs and Service Tax-RAJKOT(Appeal))

SARASWATI ENGINEERING ...Appellant
C/o HimanshuAgravat Office No.210-211, 2nd Floor,
Indraprasth Complex, Pancheshwar Tower Road,
JAMNAGAR-GUJARAT

VERSUS

C.C.E. & S.T.-RAJKOT ...Respondent
CENTRAL EXCISE BHAVAN,
RACE COURSE RING ROAD...INCOME TAX OFFICE,
RAJKOT, GUJARAT-360001

WITH

SERVICE TAX Appeal No. 11988 of 2017
(Arising out of OIA-RAJ-EXCUS-000-APP-077-2017-18dated 27.09.2017passed by Commissioner of Central Excise, Customs and Service Tax-RAJKOT(Appeal))

SARASWATI ENGINEERING ...Appellant
BLOCK 8-A, MOTI NAGAR, CO-OPERATIVE SOCIETY, SIKKA PATIYA,
JAMNAGAR-GUJARAT

VERSUS

C.C.E. & S.T.-RAJKOT ...Respondent
CENTRAL EXCISE BHAVAN,
RACE COURSE RING ROAD...INCOME TAX OFFICE,
RAJKOT, GUJARAT-360001

APPEARANCE:
Shri Himanshu Agravat, Advocate appeared for the Appellant
Shri Sanjay Kumar, Superintendent (Authorized Representative) for the Respondent

CORAM: HON'BLE MEMBER (JUDICIAL), MR. RAMESH NAIR
HON'BLE MEMBER (TECHNICAL), MR. RAJU

Final Order No.___12772-12773_/2023

DATE OF HEARING: 04.12.2023
DATE OF DECISION: 20.12.2023

RAMESH NAIR

In both the appeals common issue involved is that whether the service provided by the appellant i.e. Erection Installation of Scaffolding

can be classified under manpower supply or recruitment agency service or Erection Installation and Commissioning Service consequently, whether the appellant is entitled for exemption from service tax on the 75% of service charges under Manpower Recruitment & Supply Agency Service. If at all the service is classifiable under Erection and Installation and Commissioning Service whether the service tax paid on 75% of the service charge by the recipient of service to be considered as good payment of Service Tax. Despite this whether the appellant can be demanded service tax twice on 75% of service charge. Apart from above common issue in appeal No. 12079 additional following issues are also involved (i) whether the service provided to Reliance Industries Ltd. (SEZ) Jamnagar is taxable or otherwise and (ii) Service tax demand on differential value arising between the figure shown as credit of service charge in the books of accounts and ST-3 return on account of credit shown twice once against receipt of service charge and second the value taken from 26-AS

2. Shri Himanshu Agravat, learned counsel, appearing on behalf of the appellant, at the outset, submits that the appellant even if not eligible for 75% of abatement not considering the service as Manpower Recruitment Agency Service, the fact is not under dispute that on entire 100% service charge, service tax was paid (on 25% by the appellant, on 75% by the recipient of Service), therefore, once the service has suffered the Service tax then once again the demand cannot be raised. He placed reliance on the following judgments:

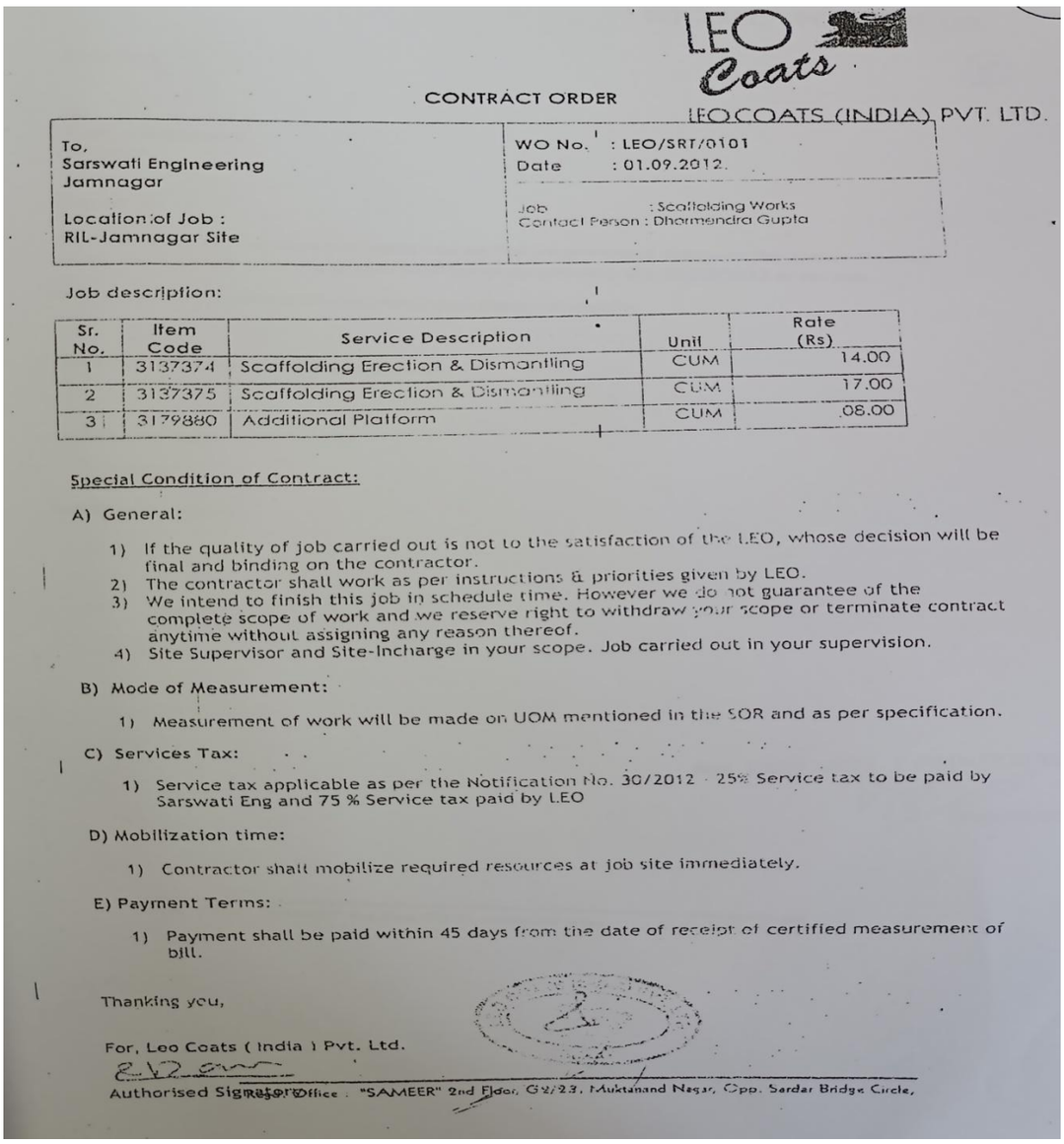
- Electronics Technology Parks Final Order No. 20645-20646/2021 in ST appeal No. 26639 & 27143/2013
- Kalpatru Power Transmission Ltd. Final Order No. A/10685-10686/2022 in ST Appeal No. 11064 & 11243 of 2015

- Rashtriya Ispat Nigam Ltd. 2012 (26) STR 289 (SC)
- Transpek Silox Industries Pvt Ltd. 2018 (17) GSTL 434 (Tri.Amd.)
- Dhariwal Industries Ltd. Final Order No. 12248 of 2023 in ST Appeal No. 10603 of 2015.
- Navyug Alloys (P) Ltd. 2008 (17) STT 363 (AHD – CESTAT)

As regard the demand related to difference between the income shown in the 26-AS and ST-3 return, it is submission that it is merely a clerical error and for this no malafide can be attributed to the appellant, hence demand on this count is time barred. Regarding service provided to Reliance Industries Limited, (SEZ) Jamnagar, the same is not taxable, therefore, demand on this count is also not sustainable.

3. Shri Sanjay Kumar, learned Superintendent (Authorized Representative) appearing for the Revenue reiterates the findings of the impugned order.

4. We have carefully considered the submission made by both the sides and perused the records, we find thatin both the appeals, the common issue is that whether the appellant's service is classifiable under Man-power recruitment Agency Service and consequently the appellant is eligible for 75% abatement on which the service recipient is required to pay the Service Tax or the service is classifiable under Erection Installation and Commissioning Service.In order to understand the nature of the service it can be seen from the work order which is scanned below:



LEO Coats

CONTRACT ORDER

LEO COATS (INDIA) PVT. LTD.

To,
Sarswati Engineering
Jamnagar

Location of Job :
RIL-Jamnagar Site

WO No. : LEO/SRT/0101
Date : 01.09.2012.

Job : Scaffolding Works
Contact Person : Dharmendra Gupta

Job description:

Sr. No.	Item Code	Service Description	Unit	Rate (Rs)
1	3137374	Scaffolding Erection & Dismantling	CUM	14.00
2	3137375	Scaffolding Erection & Dismantling	CUM	17.00
3	3179880	Additional Platform	CUM	08.00

Special Condition of Contract:

A) General:

1) If the quality of job carried out is not to the satisfaction of the LEO, whose decision will be final and binding on the contractor.
2) The contractor shall work as per instructions & priorities given by LEO.
3) We intend to finish this job in schedule time. However we do not guarantee of the complete scope of work and we reserve right to withdraw your scope or terminate contract anytime without assigning any reason thereof.
4) Site Supervisor and Site-Incharge in your scope. Job carried out in your supervision.

B) Mode of Measurement:

1) Measurement of work will be made on UOM mentioned in the SOR and as per specification.

C) Services Tax:

1) Service tax applicable as per the Notification No. 30/2012 - 25% Service tax to be paid by Sarswati Eng and 75 % Service tax paid by LEO

D) Mobilization time:

1) Contractor shall mobilize required resources at job site immediately.

E) Payment Terms:

1) Payment shall be paid within 45 days from the date of receipt of certified measurement of bill.

Thanking you,

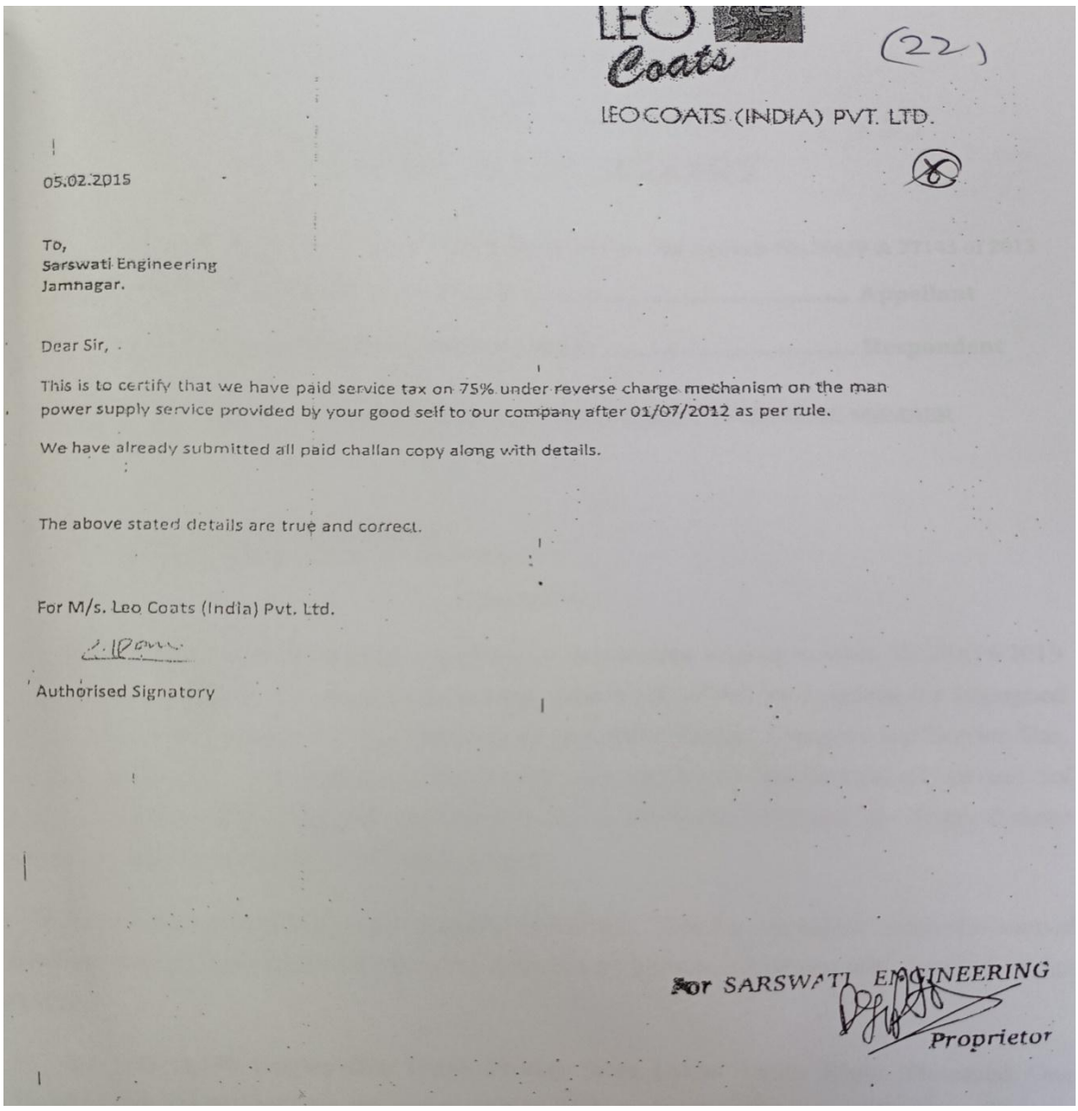
For, Leo Coats (India) Pvt. Ltd.

Authorised Signatory

Regd. Office : "SAMEER" 2nd Floor, G2/23, Muktanand Nagar, Opp. Sardar Bridge Circle,

From the above contract order of Leo Coats (I) Private Limited, it is clear that the appellant has provided the service of Scaffolding, Erection and Dismantling. From the nature of the service, there is no doubt that the service does not fall under the Man-power recruitment or supply agency service. Moreover, the job is not on the basis of man hour or number of man power but it is on the quantum of work and the rate is also as per cubic meter of Scaffolding, Erection & Dismantling, therefore, the service is undisputedly does not fall under Manpower Agency Service but falls under Erection Installation & Commissioning Service. The Appellant considering the service as Manpower Recruitment & Supply Agency Service, availed the abatement of 75% and paid the service tax only on 25%. However it is not in dispute that

on 75% of the Service provided by the appellant, the service recipient has discharged the service tax, which is clear from the work contract as well as the confirmation given by M/s Leo Coats (I) Private Limited in the following letter:



LEO Coats (22)

LEOCOATS (INDIA) PVT. LTD.

05.02.2015

To,
Sarswati Engineering
Jamnagar.

Dear Sir,

This is to certify that we have paid service tax on 75% under reverse charge mechanism on the man power supply service provided by your good self to our company after 01/07/2012 as per rule.

We have already submitted all paid challan copy along with details.

The above stated details are true and correct.

For M/s. Leo Coats (India) Pvt. Ltd.

Authorised Signatory

For SARSWATI ENGINEERING

Proprietor

Even though we are of the view that the appellant's service is classifiable under Erection Installation & Commissioning Service but the fact remains that on the entire service the service tax was paid i.e. 25% by the appellant and on 75% by the service recipient. Since the entire service has suffered the service tax only for technical reason the department has no right to demand the service tax twice, therefore, on this ground, the service tax demand on the basis of is not sustainable. This issue has been considered time and again and in the following

judgments, it has been held that service tax cannot be demanded twice even though the person who is liable to pay the service tax has not discharged the service tax but some other person has discharged the service tax on the same service. In the case of **Dhariwal Industries Limited** Tribunal has observed the following:

> "The issue involved in the present case is that:-
>
> (i) Whether the appellant is liable to pay the service tax on the GTA under reverse charge mechanism in the fact that the service provider i.e. Transport Agency has already paid the service tax on the GTA Service.
>
> (ii) Whether the appellant is entitled for the cenvat credit in respect of the service tax paid by the transport agency.
>
> The case of the department is that since as per law the appellant as recipient of GTA service is liable to pay service tax on GTA under RCM under Rule 2 (i) (d) (v) of Service Tax Rules, 1994. The service tax paid by the goods transport agency is nothing but deposit therefore, the appellant is liable to pay the service tax. On the same ground that the deposit made by the goods transport agency not being a service tax on GTA, the appellant is not entitled for the cenvat credit.
>
> 2. Shri Mayur Shroff, Learned Counsel appearing on behalf of the appellant submits that even though the appellant is legally liable to pay the service tax but when admittedly service tax was discharged by the transport agency, demanding service tax from the appellant is double liability of service tax on the same service which is not legal and correct.
>
> 2.1 He further submits that since the transport agency has discharged the service tax and the assessment of payment of service tax has not been challenged, the credit of said amount is legally admissible to the appellant. He placed reliance on the following judgments:-
>
> - Mahanadi Coal fields Ltd. Vs. Commissioner 2020 (43) GSTL 263 (TriKolkata)
> - Elkos Pens Ltd. Vs. Commissioner of Service Tax, Kolkata-I - 2019 (24) GSTL 652 (Tri-Kolkata)
> - Umasons Auto Compo Pvt. Ltd. Vs. Commissioner of C.Ex Aurangabad2016 (46) STR (Tri. Mumbai)
> - TranspekSilox Industries Pvt. Ltd. 2018 (17) GSTL 434 (Tri- Ahmd.)
> - Zyeta Interiors Pvt. Ltd. Vs. Vice Chairman Settlement Commission,Chennai- 2022 (58) GSTL 151 (Kar.)
> - Nagraja Printing Mills Vs. Commissioner of Central Excise, Salem2010 (19) STR 828 (Tri.-Chennai)
> - General Manager, J.K. Sugar Ltd. Vs. Commissioner of C. Ex., MeerutII-2016 (43) STR 292 (Tri.-All)
> - Commissioner of Service Tax, Meerut-II Vs. Geeta Industries Pvt.Ltd.-2011 (22) STR 293 (Tri.- Del.)
> - Angiplast Pvt. Ltd. Vs. Commissioner of Service Tax, Ahmedabad - 2013 (32) STR 628 (Tri-Ahmd.)
> - Reliance Securities Ltd. Vs. Commissioner of Service Tax, Mumbai-II2019 (20) GSTL 265 (Tri. Mumbai)
> - Commissioner of Central Excise, Ludhiana Vs. Ralson India Ltd. 2008 (10) STR 505 (P & H)
> - SACI Allied Products Ltd. Vs. Commissioner of C. Ex., Meerut 2009 (183) ELT 225 (S.C.)-2005 (183) ELT 225 (S.C.)

- Commissioner of Customs Mumbai Vs. Toyo Engineering India Ltd. 2006 (201) ELT 513 (S.C.)
- Reckitt & Colman of India Ltd vs. Collector of Central Excise – 1996 (88) ELT 641 (SC)
- Prince KhadiWoollen Handloom Prod. Coop. Indl. Society vs. CCE 1196 (88) ELT 637 (SC)
- Commissioner of C.Ex., Chandigarh vs. Shital International – 2010 (259) ELT 165 (SC)
- Collector of Central Excise vs. HMM Limited – 1995 (76) ELT 497 (SC)
- CCE, Belgaum vs. Vasavadutta Cements Ltd – 2018 (11) GSTL 3 (SC)

3. Shri Prashant Tripathi, learned Counsel appearing on behalf of the Revenue reiterates the finding of the impugned order.

4. We have carefully considered the submission made by both sides and perused the records. We find that the department case of demand of service tax on appellant and disallowance of cenvat credit is on the ground that even though the transport agency has discharged the service tax since they are not liable to pay the service tax, the payment made by them is deposit. Consequently the appellant is liable to pay the service tax on GTA on reverse charge mechanism as well as the amount paid by the transport agency being deposit, the appellant is not entitled for cenvat credit. We find that even though legally the appellant is liable to pay the service tax but in the facts of the present case the transport agency has admittedly paid such service tax. The assessment of payment of service tax by the transport agency has not been disputed by their jurisdictional officer, therefore no question can be raised as regard the service tax payment and assessment thereof at the end of the transport agency. If this be so, then the payment of service tax by the goods transport agency was made good as payment of service tax therefore, the demand against the appellant for the same service will amount to demand of service tax twice on the same service which in any case is not permissible. The Revenue is concerned about the service tax which the Government has already received, the same amount cannot be demanded twice. On the above fact, once the payment of service tax was made by the transport agency which has not been altered by taking any action by the department, the cenvat credit of the said amount is also rightly available to the appellant. In catena of case laws cited by the learned counsel, it has been held that even the service tax on GTA has been discharged by the transport agency, the person who paid the freight is not liable to pay service tax on the same service. Some of the judgments are reproduced below:-

> **Elkos Pens Ltd. Vs. Commissioner of Service Tax, Kolkata-I - 2019 (24)• GSTL 652 (Tri-Kolkata)**
>
> "5. I find that the issue to be decided in the present appeal is whether the GTA service recipient is liable to pay service tax under the RCM, the Service Tax Rules. The said service tax has been paid to the exchequer by the service provider, who collected the same from the service receiver.
>
> 6. I find that the service tax has been confirmed against the appellant who are availing the services on the goods transport agency during the periods from 2007-08 to 2011-12. It is on record that the service tax on the said services stands paid by the transporter. It is the case of the Revenue that it was the liability of the appellant to pay the Service Tax under the reverse charge mechanism and the Service Tax paid by the transporter who provided the services, cannot be treated as a valid payment. However, the Revenue has not refunded the Service Tax paid by the transporters to them.
>
> 7. I find that the Central Board of Indirect Taxes and Customs vide TRU Clarification [***] F.No. 341/18/2004-TRU(PT), dated 17-12-2004 has clarified that if service tax due on transportation of a consignment has been paid or is payable by a person liable to pay Service Tax, Service Tax should not be charged for the same amount from any other person, to avoid double taxation.
>
> 8. In view of the above discussions, it is my considered view, that once tax has already been paid on the services, it was not open to the Department to confirm the same against the appellant, in respect of the same services. I accordingly, set

aside the impugned order and allow the appeal with consequential relief, to the appellant."

Umasons Auto Compo Pvt. Ltd. Vs. Commissioner of C.Ex Aurangabad2016 (46) STR (Tri. Mumbai)

"Heard both sides.

2. The appellant filed the appeal against the impugned order passed by the Commissioner (Appeals), whereby the Commissioner (Appeals) upheld the adjudication order whereby the demand of Service Tax was confirmed. The demand is confirmed on the ground that the appellant being recipient of GTA service is liable to pay Service Tax.

3. The Contention of the appellant is that the appellant had paid the Service Tax to the provider of GTA service and the provider has paid to the Revenue and the appellant has availed credit of the same. As the Service Tax has already been paid by the provider of GTA service and Revenue is demanding the same tax from the recipient. Therefore, the demand is not sustainable. The appellant also relies upon the decision of the Tribunal in the case of Navyug Alloys Pvt. Ltd. v. CCE & C, Vadodara-II reported in 2009 (13) S.T.R. 421 (Tri.-Ahmd.).

4. The Revenue relies upon the findings of the lower authorities and submitted that as per the provisions of the Finance Act, recipient is liable to pay Service Tax in respect of GTA service and if the same has been by the service provider, he can seek refund of the amount.

5. I find that there is no dispute regarding payment of Service Tax by the provider of GTA service. Once the amount of Service Tax is accepted by the Revenue from the provider of GTA service, it cannot be again demanded from the recipient of the GTA service. In view of this, the impugned order is set aside and the appeal is allowed"

TranspekSilox Industries Pvt. Ltd. 2018 (17) GSTL 434 (Tri- Ahmd.)

"The appellant is in appeal against the impugned order wherein demand was confirmed of Service Tax on account of 'Manpower Recruitment Agency Service' in terms of the Notification No. 30/2012-S.T., dated 20- 6-2012.

2. The facts of the case are that in the month of July 2012 the appellant availed the Service of 'Manpower Recruitment Service' and as per Notification No. 30/2012-S.T., dated 20-6-2012, the appellant was required to pay 75% of the Service Tax and the supplier was required to pay 25% of the Service Tax. In one case, the appellant did not pay Service Tax and supplier also did not pay Service Tax. On pointing out by the Revenue, the appellant immediately paid Service Tax and in one case the supplier itself has paid 100% Service Tax instead of 25% Service Tax and the appellant did not pay Service Tax. Therefore, a case has been booked against the appellant demanding Service Tax in terms of Notification No. 30/2012-S.T., dated 20-6-2012 @ 75% of the Service Tax on the value of manpower recruitments service received by them. Aggrieved by the said order, the appellant is before me.

3. The Ld. Counsel for the appellant submitted as the supplier of the service, itself has paid 100% Service Tax, therefore, no demand is sustainable against the appellant as the whole Service Tax on the said service has already recovered by the Revenue and no double tax can be demanded from the appellant.

3. To support his contention, he relied on the decision of this Tribunal in the case of Omeri India Pvt. Ltd. vide Order No. A/13212/2017, dated 12-10-2017 by CESTAT, Ahmedabad.

4. On the other hand, the Ld. AR reiterated findings of the impugned order.

5. Heard the parties and considered the submissions.

6. I find that as per Notification No. 30/2012-S.T., dated 20-6-2012 there is no dispute that the appellant was required to pay 75% of the Service Tax on 'Manpower Recruitment Agency Service' availed. For the initial period, on pointing out by the Revenue the appellant immediately paid Service Tax. In that circumstance, the said demand is not sustainable against the appellant. For the another invoice on which the appellant did not pay Service Tax but the service provider paid the 100% of Service Tax. In that circumstance, the appellant is not required to pay 75% of the Service Tax in terms of Notification No. 30/2012-S.T., dated 20-6-2012. I also observed that if the payment has made by the appellant, the same shall become double taxation against the appellant which is not permissible in the law. In that circumstance, the demand of Service Tax in terms of Notification No. 30/2012-S.T., dated 20-6- 2012 is not sustainable against the appellant.

7. In the result, the impugned order is not sustainable, therefore, the same is set aside, therefore, the appeal is allowed."

Nagraja Printing Mills Vs. Commissioner of Central Excise, Salem2010 (19) STR 828 (Tri.-Chennai)

"The assessees herein contend that the entire Service tax amount of Rs. 3,052/- confirmed against them on the ground that they were the 'consignee' and hence liable to pay Service tax on GTA services, has already been paid by the GTA to whom the assessees made payment along with freight. This submission is borne out by documentary evidence. The lower appellate authority before whom this plea was raised has not controverted the submission of payment of tax by the GTA. In the circumstances, I agree with the assessees that the present demand against them cannot be sustained, as it would amount to double payment, set aside the impugned order and allow the appeal."

General Manager, J.K. Sugar Ltd. Vs. Commissioner of C. Ex., MeerutII-2016 (43) STR 292 (Tri.-All)

"5. Having considered the rival contentions, I find that under the scheme of the Act, under Section 68(1), it is provided that every person providing taxable service to any person shall pay service tax at the rate specified in Section 66, in such manner and within such period as may be prescribed. Further in sub-section (2) of Section 68 it is provided that notwithstanding anything contained in sub-section (1), in respect of such taxable services as may be notified (with effect from 1-7-2012) by the Central Govt., 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 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. I find that the words "in respect of such taxable service as may be notified", have been inserted in sub-section (2) with effect from 1-7-2012 by the Finance Act, 2012. Thus I hold that prior to 1-7- 2012, under the provisions of Section 68(1), the tax already has been deposited by the GTA in the facts of the present case. I further hold that Rule 2(1)(d)(v) of Service Tax Rules does not override the provisions of the Act. Moreover I find that it has been clarified by C.B.E. & C. in Circular No. 97/8-2007-S.T., dated 23-8-2007 - clarifying that service tax may be paid either by the consignee or by the consignor or by the GTA, where the consignee is a manufacturer and the service in question is input service for them, in such case manufacturer would be eligible to take the Cenvat credit of the same. Accordingly I hold that the appellant have taken Cenvat credit in accordance with law. I further find that invoice is a prescribed document under Rule 9(1)(f) of Cenvat Credit Rules, 2004 on which credit can be taken. Accordingly I set aside the impugned order and allow the appeal. The appellant will be entitled to consequential benefit, if any, in accordance with law."

Commissioner of Service Tax, Meerut-II Vs. Geeta Industries Pvt.● Ltd.-2011 (22) STR 293 (Tri.- Del.)

> "Revenue came in appeal because the service recipient of Goods Transport Agency has not paid the service tax while the transporter itself had paid the service tax. This appeal is to realize service tax from the recipient itself.
>
> 2. Learned DR is praying for reversal of the order of the learned first appellate authority. Learned Counsel support the order of the learned Commissioner (Appeals).
>
> 3. Heard both sides and perused the record.
>
> 4. There is no dispute that service in question has suffered tax. The only dispute is the person who shall pay the service tax. When the treasury has not been affected by virtue of collection of service tax from the service provider as is the case of the Revenue and there is no legal infirmity in the decision of the learned Commissioner (Appeals) there cannot be double taxation of same service. But it is fact that realization of the service tax has been made from the service provider while the recipient of service of GTA has liability under the law. Finding no loss of revenue, as has been held by the learned Commissioner (Appeals), Revenue's appeal is dismissed."

4.2 In view of the above judgments it has been settled that once the service provider discharged the service tax where the service recipient is liable to pay the service tax, demand of service tax on the same service from the service recipient shall not sustain on the ground that the particular service which already suffered the service tax cannot be suffer the service tax twice on the same service. Accordingly, the service tax paid by the transport agency in the facts of the present case is the payment of service tax and not deposit. Therefore, no demand can be raised from the appellant, for the same reason once the amount paid by the transport agency being service tax amount, the appellant is eligible for cenvat credit.

5. Accordingly, on both the count the impugned order is not sustainable. Hence, the same is set aside. Appeal is allowed."

In view of the above judgment, which has considered various other judgments on the same issue, it is settled that once the service has suffered the service tax irrespective of anyone paid the service tax, the service tax cannot be demanded twice. Therefore, we hold that in respect of Erection Installation Commissioning Service, the service tax demand is not sustainable. Hence the same is set aside.

5. As regard, the demand on the service provided to Reliance Industries Limited (SEZ) Jamnagar Unit, it is a settled law and even as per the SEZ Act, that any service provided to SEZ is exempted from payment of service tax. In this regard in the case of CCE Patna vs Advantage Media Consultant, 2008 (10) STR 449 (Tri Kolkata), it was held as under:

> "it is inter alia observed that service tax is an indirect tax. As per this system of taxation, tax borne by the consumer of goods/services is collected by the appellant (manufacturer/service provider) and remitted to

> the Government. When the amount is collected for the provision of services, the total compensation received should be treated as inclusive of service tax due to be paid by the ultimate customer of the services unless service tax is also paid by the customer separately. When no tax is collected separately, the gross amount has to be adopted to quantify the tax liability treating it as value of taxable service plus service tax payable."

Accordingly, the service tax demand on the service provided to SEZ is not sustainable.

6. As regard, remaining demand, the appellant have strongly contested on limitation. In this regard, we find that in the submission of the appellant that the show cause notice has not expressly alleged any ingredient such as suppression of fact, misdeclaration, fraud, collusion etc with intent to evade payment of duty, the extended period cannot be invoked. Moreover, the appellant is a registered unit, was paying service tax on 25% of the service charges and were filing regular ST-3 Returns, therefore, we do not find any suppression of fact on the part of the appellant. Accordingly, the remaining payment being covered under extended period, will not sustain. Hence, the same is set aside on the ground of time bar.

As per our above discussion and finding, the service tax demand is not sustainable. Hence, the same is set aside. Appeals are allowed.

(Pronounced in the open court on 20.12.2023)

(RAMESH NAIR)
MEMBER (JUDICIAL)

(RAJU)
MEMBER (TECHNICAL)

Neha