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

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 76415 of 2014

(Arising out of Order-in-Original No. 45/Comm/ST/KOL/2014-15 dated 25.07.2014 passed by the Service Tax Commissionerate Kendriya Utpad Shulk Bhawan(3rd Floor) 180, Shantipally, Rajdanga Main Road Kolkata 700107)

M/s. Electro Steel Casting Ltd, **: Appellant**
19, CAMAC Street, Kolkata-700017

VERSUS

Commissioner of Service Tax, Kolkata **: Respondent**
Kendriya Utpad Shulk Bhawan(3rd Floor) 180, Shantipally,
Rajdanga Main Road Kolkata 700107

APPEARANCE:

Shri Arvind Baheti, Consultant for the Appellant

Shri Faiz Ahmed, Authorized Representative for the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)
HON'BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO.77070/2024

DATE OF HEARING: 23.09.2024
DATE OF PRONOUNCEMENT: 27.09.2024

Order: [PER K. ANPAZHAKAN]

M/s. Electro steel Castings Limited (hereinafter referred to as the "Appellant") is a public limited company engaged in the manufacture of ductile iron pipes and pipe fittings classifiable under Chapter 73 for which it holds a valid Central Excise Registration. The Appellant also has an infrastructure division, operating as a Separate Business Unit, which executes EPC projects/contracts on turnkey basis for both governmental and non-governmental entities.

The Appellant is duly registered with the Service Tax Authorities for the execution of such projects/contracts.

2. The records of the Appellant for the period October 2007 to March 2012 were audited by the authorities. The audit team observed that the appellant has not paid service tax on various output services and availed irregular Cenvat credit on services. On the basis of those observations by Audit, a show cause notice dated 22 July 2013 was issued to the appellant containing 8 different allegations. The Notice was adjudicated by the Ld. Commissioner vide the impugned Order-in-Original No. 45/Comm/ST/KOL/2014-15 dated 25.07.2014, wherein he has confirmed the following demands and dropped the remaining demands raised in the Notice:

Sl. No.	**Issue Involved**	**Period**	**Duty Demanded**
1	Alleged Irregular Availment of Composition scheme with respect to TC No. 70 and TC No. 103	October 2007 to March 2012	68,02,449
2	Alleged short payment of tax due to discharge of tax at the rate prevailing on the date of	November 2008	56,172

	provision of service and raising of invoice as against the rate prevailing on the date of receipt of the taxable value.		
3	Alleged short payment of tax by following realization basis as against the accrual basis prescribed under the POT Rules by comparing the "gross amount billed and "gross amount received" as reflected in the ST 3 returns of the Appellant.	July 2011 to March 2012	18,95,028
4	Alleged short-payment of tax based on an improper comparison of select GL Codes appearing in the Trial Balance of the Appellant vis-à-vis the income reflected in the ST 3 returns for the relevant period.	October 2007 to March 2012	3,53,30,714
5	Alleged violation of Rule 6 of the CCR on account of non-maintenance of separate records with respect to input services user for dutiable and exempt output services.	April 2008 to March 2011	49,90,185

6	Alleged Irregular availment of pro-rata cenvat credit attributable to bad debts written off	April 2009 to March 2011	18,27,025
Total			**5,09,01,573/-**

2.1. Aggrieved against the confirmation of the above demands, the appellant has filed this appeal.

3. Regarding irregular availment of Works Contract Composition Scheme with respect to the Work Orders **TC No. 70** and **TC No. 103**, the appellant submits that these contracts were eligible for composition scheme as clarified Board in terms of **Circular No. 128/10/2010 – ST dated 24 August 2010.** The factum of availment of composition scheme in respect of the said two contracts was duly disclosed in the service tax returns filed by them for the period in which the first tranche of payments was received after 1 June 2007. The appellant submits that no mode and manner in which the option under Rule 3(3) of the Composition Rule has to be exercised has been prescribed. In the absence of such formal requirement in wring to avail the option, the payment made by them under the scheme is construed as deemed exercise of the option under the Scheme. The appellant submits that the issue involved herein squarely settled by the decision of the Hon'ble Calcutta High Court in ***Larsen and Toubro Limited Vs. Assistant Commissioner, Service Tax Commissionerate, Kolkata – 2022 (12) TMI 523*** holding that in the absence of any prescribed statutory format/procedure, filing of statutory returns

reflecting the exercise of option and paying tax at the compounded rate is sufficient compliance with composition scheme. Similar view also taken by the Tribunal, Delhi in the case of ***Zuberi Engineering Company Vs. CCE & ST, Jaipur – (2024) 17 Centax 222.*** Accordingly, the appellant submits that they have rightly availed the composition Scheme and paid service tax as applicable under the Scheme. Hence, the demand of service tax confirmed in this regard is not sustainable.

4. Regarding the demand of service tax confirmed in the impugned order on the allegation that the Appellant should have discharged tax at the rate prevailing on the date of receipt (4.12% in November 2008) of the taxable value as opposed to the rate prevailing on the date of provision of service and raising of invoice thereof (i.e. 2.06% prior to 1 March 2008), the appellant submits that they have rendered the output services prior to 1 March 2008 when the rate of works contract composition scheme was 2.06%. The appellant submits that in so far as service tax is concerned, the taxable event is the rendition of service. Hence, rate of tax applicable is the one which was prevalent when the services were rendered and not when the payments were received. Reliance in this regard is placed on the judgement of the Hon'ble High Court, Delhi in the case of ***Vistar Construction (P) Ltd. Vs. Union of India [2013 (31) S.T.R. 129.*** Thus, the appellant submits that the demand of service tax confirmed on this count is not sustainable.

5. Regarding the demand confirmed in the impugned order based on the difference between 'gross amount billed' vis-à-vis 'gross amount realised' as reflected

in the returns filed, the Appellant submits that they have submitted detailed reconciliation in response to the audit objection dated 29 May 2013 which made it evident that post introduction of POT Rules, they were discharging tax on accrual basis. A perusal of the invoices issued by them would reveal that VAT component was not included in the taxable value in terms *Board Circular No.* ***B1/16/2007 – TRU dated 22 May 2007****.* Similarly, mobilisation advance, on which tax stood discharged by the Appellant was reduced from the taxable value and the same is evident from the invoices raised by the Appellant. In so far as the alleged short payment of service tax with respect to Business Auxiliary Service for the period July 2011 is concerned, the same amounting to Rs. 18,128 has already been paid by them from their Cenvat balance on 31 May 2013 along with interest thereon and duly informed to the department on 26 June 2013. Thus, the appellant submits that only this amount needs to be confirmed on this count.

6. Regarding the alleged short-payment of service tax based on an improper comparison of select GL Codes appearing in the Trial Balance of the Appellant vis-à-vis the income reflected in the ST 3 returns for the relevant period as per Annexure E to the Show Cause Notice, the appellant submits that they have submitted detailed reconciliation which was duly certified by a Chartered Accountant along with the reply to the show cause notice, which made it evident that there were no differences in the income as per the trial balance and the income reflected in the ST 3 returns, as alleged . However, the same has been conveniently ignored by the Ld. Adjudicating Authority. The appellant further submits that there

cannot be a straitjacket comparison between the income reported in the Trial Balance vis-à-vis the income reflected in the ST 3 returns in case of construction companies executing EPC contracts and the same has been duly acknowledged by the Hon'ble Madras High Court in the case of ***Firm Foundations & Housing Pvt. Ltd. Vs. Pr. Commr. Of ST, Chennai [2018 (16) G.S.T.L. 209 (Mad.).*** Thus, the appellant submits that the demand confirmed on this count in the impugned order is not sustainable.

7. Regarding the alleged violation of Rule 6 of the CCR on account of non-maintenance of separate records with respect to input services user for dutiable and exempt output services, the appellant submits that they have maintained Contract-wise/project-wise separate records in its accounting software (SAP), whereby each contract/project was shown as a separate profit centre. Therefore, separate records with respect to exempt and taxable outward supply were being maintained by the Appellant in compliance with Rule 6 of the Cenvat Credit Rules. Reliance in this regard is being placed on the judgement of the Tribunal in the case of ***Essar Projects India Limited Vs. CCE [2011 (23) STR 140]*** whereby it was held that the provision of Rule 6(3) does not apply if the Cenvat records are maintained project-wise/contract-wise. The said judgement has been accepted by the department. Accordingly, the appellant submits that the demand of reversal of Cenvat credit confirmed in the impugned order on this count is not sustainable.

8. Regarding Irregular availment of pro-rata Cenvat credit attributable to bad debts written off, the appellant submits that the impugned notice is vague

and against the principles of natural justice as it does not even put the Appellant to Notice as to the exact charge/violation inviting reversal of proportionate Cenvat credit on writing off of bad debts. Further, the appellant submits that there is no provision under the Cenvat Credit Rules, 2004 or in the Finance Act, 1994 which requires for reversal of cenvat credit for the services provided for which no consideration has been received by an assessee. Reliance in this regard is placed on the judgement of the Tribunal, Chandigarh in the case of ***SBI Cards and Payments Services Private Limited Vs. Commissioner of Service Tax, Delhi [2022 (1) TMI 449].***

9. The appellant submits that there is no suppression of facts with intention to evade payment of tax established in this case. They have been filing returns regularly disclosing all information to the department. They submits that there were multiple audit conducted on the appellant's records. Also, the entire demand has been raised based on their profit and loss account and balance sheet. Thus, the appellant submits that the demands confirmed in the impugned order is not sustainable on the ground of limitation also.

10. In view of the above submissions, the appellant prayed for setting aside the demands confirmed in the impugned order on account of merit as well as on limitation.

11. The Ld. A.R. reiterated the findings in the impugned order.

12. Heard both sides and perused the appeal records.

13. We observe that the impugned Orderwherein he has confirmed the demands of service tax under six categories. The appellant contested all the demands, except the demand to the extent of Rs.18,128/- on merit as well as on limitation.

14. We observe that Rs.68,02,449/- has been confirmed in the impugned order on the ground that the appellant has availed the Works Contract Composition Scheme with respect to the Work Orders **TC No. 70** and **TC No. 103**, without opting for the Scheme in writing. We observe that there is no dispute regarding the eligibility of the appellant to avail the composition scheme. We observe that there is no specific procedure prescribed Rule 3(3) of the Composition Rule for exercising the option to avail the scheme. In the absence of such formal requirement in wring to avail the scheme, the payment made by the appellant under the scheme is construed as deemed exercise of the option under the Scheme. We observe that this issue has been settled by the decision of the Hon'ble Calcutta High Court in ***Larsen and Toubro Limited Vs. Assistant Commissioner, Service Tax Commissionerate, Kolkata – 2022 (12) TMI 523.*** The relevant part of the said decision is reproduced below:

> *"14. In **GET and N India Limited Versus Commissioner of Central Excise and Service Tax, Large Tax Payer Unit, Chennai in C.M.A. No. 2032 of 2019 dated 16.12.2019 the High Court of Madras**, identical issue was considered and the Division Bench approved the view taken by the tribunal in the case of **Vaishno Associates Versus CCE & ST, Jaipur (2018) VIL 217** wherein the court considered the composition scheme and pointed out that no format has been prescribed for making/exercising an option nor has it been specified as to whom the option must be addressed, the fact of the paying service at composition rate in the return filed by the service provider is enough indication to show that they have opted for payment under the works contract composition scheme."*

14.1. By relying on the decision cited above, we hold that the appellant has rightly paid service tax under the Works Contract Composition Scheme and hence the demand confirmed under this category is not sustainable. Accordingly, we set aside the same.

15. Regarding the demand of service tax of Rs.56,172/- confirmed in the impugned order on the allegation that the Appellant should have discharged service tax @4.12% prevalent on the date of receipt of the taxable value as against the rate of 2.06% prevalent at the time of rendering of the service, we observe that the taxable event in this case is the rendition of service. Hence, service tax is payable at the rate applicable at the time of rendition of the services. We observe that this view has been held by the Hon'ble High Court, Delhi in the case of ***Vistar Construction (P) Ltd. Vs. Union of India [2013 (31) S.T.R. 129].*** The relevant part of the said decision is reproduced below:

> *"7. On going through the said instruction and particularly para 3 thereof it appears that the view of the respondents is that service tax becomes chargeable on receipt of payment for the service whether or not the services are performed. This view is clearly wrong. We say so because the Supreme Court in the case of Association of Leasing & Financial Service Companies v. UOI: 2010 (20) STR. 417 (S.C.) has categorically held as under:*
>
> *"Thus, the impugned tax levied on these services as taxable services. It is not a tax on material or sale. The taxable event is rendition of service."*
>
> *8. Therefore, the taxable in so far as service tax is concerned, is the rendition of the service. That being the position, the taxable events in the present writ petition had admittedly occurred prior to 1-3-2008. At that point of time the rate of service tax applicable in respect of the services in question was 2% and not 4%, which came into effect only on or after 1-3-2008. In both the writ petitions the date of receipt of payments was subsequent to 1-3-2008 but that would not make any difference because it is not receipt of payment which is the taxable event but the rendition of service. In WP (C) 5636/2010 the relevant period is March, 2008*

and in WP (C) 3632/2012 the relevant period is April, May and July, 2008.

9. It should also be mentioned that at that point of time neither was Rule SB of the Service Tax Rules, 1994 in effect nor was Section 67A of the Finance Act, 1994 inasmuch as the latter provision was inserted in 2012 which came in effect from 28-2-2012. Furthermore, even Rule 4(a)(i) of the Point of Taxation Rules, 2011 was not applicable to the facts of the present case inasmuch as those rules also came into effect much later in 2011. Recently, we had to consider a similar issue in Commissioner of Service Tax v. Consulting Engineering Services (1) Pvt. Ltd. in ST. Appl. 76/2012, decided on 14-1-2013 [2013(30) S.TR. 586 (Del.)] wherein we held that in the absence of any rules, we would have to examine as to what is the taxable event. In that context we had held that the taxable event as per the Finance Act, 1994 was the providing or rendition of the taxable services. This is exactly what the Supreme Court had held in Association of Leasing & Financial Service Companies (supra).

10. Therefore, the rate of tax applicable on the date on which the services were rendered would be the one that would be relevant and not the rate of tax on the date on which payments were received. The instruction dated 28-4-2006 which is contrary to the law declared by the Supreme Court is clearly invalid. In Commissioner of Central Excise, Bolpur v. Ratan Meltins & Wire Industries-2008 (12) S.T.R. 416. (S.C.) = 2008 (231) E.LT. 22(S.C.), a constitution bench of the Supreme Court observed as under:

"Circulars and instructions issued by the Board are no doubt binding in law on the authorities under the respective statutes, but when the Supreme Court or the High Court declares the law on the question arising for consideration, it would not be appropriate for the Court to direct that the circular should be given effect to and not the Central Government and of the State Government are concerned they represent merely their understanding of the statutory provisions. They are not binding upon the court. It is for the Court to declare what the particular provision of statute says and it is not for the Executive. Looked at from another angle, a circular which is contrary to the statutory provisions has really no existence in law"

15.1. By relying on the decision cited above, we hold that the demand of service tax confirmed in the impugned order on this count is not sustainable and accordingly, we set aside the same.

16. Regarding the demand of Rs.18,95,028/- confirmed in the impugned order based on the difference between 'gross amount billed' vis-à-vis 'gross amount realised' as reflected in the returns filed, we observe that the appellant have submitted a detailed reconciliation report in response to the audit objection dated 29 May 2013. As per their calculation, they are liable to pay only an amount of Rs.18,128/- as service tax under the category of 'Business Auxiliary Service' for the period July 2011, which has already been paid by them from their Cenvat balance on 31 May 2013 along with interest thereon and duly informed to the department on 26 June 2013. We observe that adjudicating authority has not given any finding to the contrary of the reconciliation report submitted by the appellant. As the department has not produced any other evidence to substantiate short payment of further demand on this count, we hold that only this amount of Rs.18,128/- needs to be confirmed on this count. Accordingly, we confirm the demand of service tax of Rs.18,128/- along with interest, under the category of 'Business Auxiliary Service' and set aside the remaining demand confirmed under this category in the impugned order. Since this amount has already been paid by the appellant from their Cenvat account on 31 May 2013 along with interest, we appropriate the payment of service tax and interest against the demand confirmed in this order. As the demand occurred only due to the reconciliation report submitted by the Chartered Accountant, we hold that there is no suppression of fact established in this case. Accordingly, we hold that no penalty imposable on the appellant on this demand confirmed.

17. Regarding the alleged short-payment of service tax of Rs.3,53,30,714/- based on the comparison of select GL Codes appearing in the Trial Balance of the Appellant vis-à-vis the income reflected in the ST 3 returns, we observe that the appellant submitted a detailed reconciliation report duly certified by a Chartered Accountant, along with the reply to the show cause notice. As per this report, we observe that there was no differences in the income reflected in the trial balance and the income reflected in the ST 3 returns. However, we observe that the adjudicating authority has not given any finding on this report in the impugned order.

17.1.The appellant submitted that there cannot be a straitjacket comparison between the income reported in the Trial Balance vis-à-vis the income reflected in the ST 3 returns in case of construction companies executing EPC contracts. We find that this view has been taken by the Hon'ble Madras High Court in the case of ***Firm Foundations & Housing Pvt. Ltd. Vs. Pr. Commr. Of ST, Chennai [2018 (16) G.S.T.L. 209 (Mad.).*** The relevant part of the said decision is reproduced below:

> *"15. AS 7 thus provides for a detailed methodology for the reporting and determination of the percentage of income from the contract over the term of the project and sets out the mode of computation for arriving at the same The basis of such recognition and reporting is the apportionment of the income earned and expenditure incurred over the tenure of the project. This is entirely different and distinct from the scope object and application of the Point of Taxation Rules that seeks to set out a methodology for determination of when the service was rendered and consequently when the receipt of income from such rendition be taxed*
>
> *16. The emphasis and thrust of each methodology is in alignment with the different purposes that they bear reference to AS 7, in the context of the preparation of financials, addresses the how much of the transaction over the term of contract whereas Rule 3 of the Rules addresses the 'when' in relation to the rendition of*

service for computing taxability under the Finance Act, 1994."

22. Rule 3(a) provides for a situation where the accrual of service is predicated upon the raising of an invoice In the present case, the admitted position is that the petitioner does not raise invoices as and when a particular landmark is reached and the accrual of the consideration stage-wise is occasioned automatically upon completion of the stage of construction set out in the agreement itself.

23. It is the specific case of Mr. Prabhakar that the customers have remitted, in advance, the consideration relating to several of the initial landmarks as a lump sum and that the said amount has been offered to tax. It was then incumbent upon the respondent to have, in the light of the stand adopted by the petitioner in its Service Tax Returns, to have examined whether the receipts offered to tax correspond and cover the stages in respect of which consideration has accrued as per the agreement with the customer.

24. Rule 3(a) and (b) provides for the point of taxation to be either the point of raising of invoice [Rule 3(a)) or in a case where the service provider has received the payment even prior to the time stipulated in the invoice, upon receipt of such payment (Rule 3(b)). In the present case, no invoice is said to have been raised However, the petitioner confirms that it has, in fact, received lump sum advances corresponding to several initial landmarks in the contract, even prior to the achievement of such landmarks. As per the provisions of Rule 3(b). the entire sum received thus becomes taxable upon receipt and according to Mr. Prabhakar, has been offered to tax.

25. Instead of such determination by application of the provisions of Rule 3, the respondent relies upon the P and L accounts to conclude that the amounts reflected therein have not been offered for service tax. The reporting of income in the P and L being irrelevant for the purposes of determination of service tax payable, the basis of the impugned assessment is erroneous.

26. It is a well settled position that when a statutory provision or rule addresses a specific scenario, such rule/provision is liable to be interpreted on its own strength and context and one need look no further to alternate sources to seek clarity in regard to the issue that has been addressed by the aforesaid rule/provision."

17.2. Thus, by relying on the reconciliation report submitted by the appellant and the decision of the Hon'ble Madras High Court cited above, we hold that the demand confirmed on this count in the impugned order is not sustainable and accordingly, we set aside the same.

18. Regarding the alleged violation of Rule 6 of the CCR on account of non-maintenance of separate records with respect to input services user for dutiable and exempt output services, the demand of Rs.49,90,185/- We observe that the appellant have maintained Contract-wise/project-wise separate records in its accounting software (SAP). In this method of accounting, each contract/project was shown as a separate profit centre. Therefore, we hold that separate records with respect to exempt and taxable outward supply were maintained by the Appellant in compliance with Rule 6 of the Cenvat Credit Rules. Thus, the appellant is not liable to pay an amount equivalent to 5/8% of the value of exempted goods, as demanded in the impugned order. In this regard, we place our reliance on the judgement of the Tribunal in the case of ***Essar Projects India Limited Vs. CCE [2011 (23) STR 140]*** whereby it was held that the provision of Rule 6(3) does not apply if the Cenvat records are maintained project-wise/contract-wise. We observe that the said judgement has been accepted by the department. Accordingly, we hold that the demand of reversal of Cenvat credit confirmed in the impugned order on this count is not sustainable.

19. Regarding Irregular availment of pro-rata cenvat credit attributable to bad debts written off, the impugned order has confirmed reversal of Cenvat credit amounting to Rs.18,27,025/-. We observe that there is no provision under the Cenvat Credit Rules, 2004 or in the Finance Act, 1994 which requires for reversal of Cenvat credit for the services provided for which no consideration has been received by an assessee. Accordingly, we hold that the demand confirmed on this count is not sustainable. In this

regard, we place our reliance on the judgement of the Tribunal, Chandigarh in the case of ***SBI Cards and Payments Services Private Limited Vs. Commissioner of Service Tax, Delhi [2022 (1) TMI 449].***The part of the said decision is reproduced below:

> *"7.1 On examination of the records placed before us and arguments advanced by both the sides, we find that in this case it is not disputed by either or the sides that the appellant is engaged in providing output services The only dispute arises is that the appellant has written off certain amounts for consideration of services, they have not received. Prior to 01.04.2011, the appellant was required to pay service tax on receipt of consideration for the service provided, which means that if the appellant is failed to received consideration qua service provided, the appellant is not required to pay service tax, which does not mean that the appellant has provided exempted/non-taxable service. Rule 3 of the Centvat Credit Rules, 2004 deals with the situation for entitlement of the Cenvat credit, which prescribes that a provider of the output service shall be allowed to take Cenvat credit of any input service received by the provider of output service on or after 10th day of September, 2004. Admittedly, the services on which the appellant has taken Cenvat credit are input services' in terms of Rule 2(1) of the Cenvat Credit Rules, 2004 and is a provider of output service. Therefore, in terms of Rule 3 of the Cenvat Credit Rules, 2004, we hold that the appellant is entitled to avail Cenvat credit on input services in question. Further, we hold that there is no such provision in the Cenvat Credit Rules, 2004 or in the Finance Act, 1994 for reversal of Cenvat credit for the services provided for which no consideration for service provided is received by an assessee. Therefore, we hold that the appellant has correctly availed the Cenvat credit on input services although the amount of non-recoverable taxable service has been written off by the appellant for the period prior to 01.04.2011. The appellant has admitted at bar that they have paid service tax on all the taxable services provided by them after 01.04.2011 at the time of provision of service. Therefore, if it is so, the appellant cannot be liable for reversal of Cenvat credit for the services provided after 01.04.2011 on which the appellant has paid service tax."*

19.1. Thus, by relying on the decision cited above, we hold that the demand confirmed on this count is not sustainable.

20. Regarding invocation of extended period to demand service tax in this case, we observe that there is no suppression of facts with intention to evade payment of tax established in this case. The appellant has been filing returns regularly disclosing all information to the department. There were multiple audit conducted on the appellant's records. Also, we observe that the entire demand has been raised based on their profit and loss account and balance sheet. Thus, we hold that the demands confirmed in the impugned order by invoking extended period of limitation is not sustainable on the ground of limitation. For the same reason, we hold that the penalty imposed on the appellant is not sustainable.

21. In view of the above discussions, we pass the following order:

(i) All the demands confirmed in the impugned order are set aside, on merit as well as on limitation, except the demand of service tax of Rs.18,128/- along with interest, confirmed under the category of 'Business Auxiliary Service' in para 16 of this order. Since this amount has already been paid by the appellant from their Cenvat account on 31 May 2013 along with interest, we appropriate the payment of service tax and interest against the demand confirmed in this order.

(ii) All the penalties imposed on the appellant are set aside.

22. The appeal filed by the appellant is disposed on the above terms.

(Order Pronounced in Open court on 27.09.2024)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

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