IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 8TH DAY OF DECEMBER 2015/17TH AGRAHAYANA, 1937

WP(C).No. 17351 of 2010 (T)

PETITIONER(S):

BHARATI TELEMEDIA LTD., AN EXISTING CO. INCORPORATED UNDER THE COMPANIES ACT, 1956 HAVING ITS REGISTERED ARAVALI CRESCENT, 1, NELSON MANDELA ROAD, VASANT KUNJ, PHASE II, NEW DELHI-110 070 AND ITS BRANCHES AMONGST OTHER PLACES AT REPRESENTED BY P.JAYABAL MENON HEAD-LEGAL & REGULATORY

BY ADV. SRI.A.KUMAR

RESPONDENT(S):

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1. UNION OF INDIA, REP. BY SECRETARY, MINISTRY OF FINANCE, NEW DELHI.

2. THE STATE OF KERALA, REP. BY CHIEF SECRETARY, GOVT. SECRETARIAT, THIRUVANANTHAPURAM.

3. THE COMMISSIONER OF COMMERCIAL TAXES, THIRUVANANTHAPURAM.

4. THE COMMERCIAL TAX OFFICER (LT), ERNAKULAM.

R1 BY SRI.JOSE JOSEPH, SC
R2-4M BY GOVERNMENT PLEADER SRI.SEBASTIAN CHEMPAPILLY

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 23/11/2015 ALONG WITH WPC. 21395/2010 AND CONNECTED CASES, THE COURT ON 08-12-2015, DELIVERED THE FOLLOWING:

PJ

WP(C).No. 17351 of 2010 (T)

APPENDIX

PETITIONERS' EXHIBITS

P1: COPY OF THE DTH LICENCE DT.10/9/2007

P2: COPY OF THE KERALA FINANCE BILL 2010, BILL NO.330 PRESENTED IN THE TWELTH LEGISLATIVE ASSEMBLY (RELEVANT PORTION PERTAINING TO AMENDMENTS TO KERALA TAX ON LUXURIES ACT 1976)

P3: COPY OF NOTICE ISSUED BY THE R4.

P4: COPY OF THE ORDER OF PENALTY DATED 17/9/10

P5: COPY OF THE INTERIM ORDER PASSED IN WRIT PETITION NO.21395, DATED 12/7/10.

RESPONDENTS' EXHIBITS

R4(A): COPY OF THE INFORMATION GATHERED FROM INTERNET WITH RESPECT TO SERVICE OFFERED BY VARIOUS DTH SERVICE PROVIDERS.

/ TRUE COPY /

P.S. TO JUDGE

PJ

'C.R.'

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NOS.17351, 21395 & 32773 OF 2010,
W.P.(C).NO.31991 OF 2011,
W.P.(C).NO.20909 OF 2012
&
W.P.(C).NO.25501 OF 2013

Dated this the 8th day of December, 2015

J U D G M E N T

These writ petitions challenge the constitutional validity of the Kerala Tax on Luxuries Act, to the extent it seeks to levy luxury tax on Direct to Home Services (hereinafter referred to as "DTH Services"). The petitioners in these writ petitions are all Companies engaged in providing DTH Services, having been granted licenses, by the Government of India, to provide such services under the Indian Telegraph Act, 1885 and the Indian Wireless Act, 1933 on the terms and conditions specified in the licenses issued to them.

2. In the broadcasting sector, the content of the broadcast reaches the ultimate subscriber through different distribution platforms. For the purposes of the instant cases, the examination is limited to only two of them viz. Cable TV network and DTH services. In the cable TV network, the services value chain comprises of four supply side entities namely (i) the broadcaster,

(ii) the aggregator, (iii) The Multi-system operator (MSO) and (iv) The local cable operator (LCO). In the case of the DTH Service provider the services value chain comprises of only three supply side entities namely, (i) the broadcaster, (ii) the aggregator and (iii) the DTH Operator. At the end of the supply chain in both the above cases is the subscriber or end customer, who receives the content of the broadcast on his receiving device such as a Television set or Monitor. The Broadcaster owns the content to be televised and received by the viewer. His role is to transmit or uplink the content signals to the satellite from where they are downlinked by the distributor. An aggregator is a distribution agent who undertakes the distribution of TV channels for one or more broadcasters. The MSO's role is to downlink the broadcasters' signals, decrypt any encrypted channels and to provide a bundled feed consisting of multiple channels to the LCO. The MSO business is dependent on the broadcaster/aggregator for content and on the LCO for last mile connectivity and subscription and revenue collection. The role of the LCO in the supply chain is to receive the bundled signals from the MSO and re-transmit this to subscribers in his area through cables. In the case of DTH services, the DTH service provider replaces the MSO and LCO of the cable network and is responsible for both, negotiating with broadcasters/aggregators

and servicing the end consumer. The mode of transmission between the operator and the consumer is via satellite rather than cable. The required customer premises equipment in DTH services includes a satellite dish (to receive signals) and a set top box to decode signals and provide conditional access to paid content. The box is linked to a subscriber management system allowing the consumer to change his product/service offering as required. The stand-alone nature of satellite transmission at the customer's premises allows DTH operators to be present across the country. It can reach out to large geographic regions and to sparsely populated areas.

3. Under the Kerala Tax on Luxuries Act, 1976, the levy of a tax on "luxury provided by a cable operator" was first introduced with effect from 01.04.2006. The relevant portions of the Act, as it then stood, that governed the levy of tax on the services provided by cable operators, read as follows:

> "S 2. Definition clauses:
>
> (ca) "cable operator", means a person engaged in the business of receiving and distributing satellite television signals, communication network including production and transmission of programmes and packages for a monetary consideration.
>
> (fa) "Luxury provided by a cable operator" means

any service by means of transmission of television signals by wire, where subscriber's television set is linked by metallic co-axial cable or optic fibre cable to a central system called the 'headend' and by using a video cassette or disc or both, recorder or player or similar such apparatus on which pre-recorded video cassettes or disc or both are played or replayed and the films or moving pictures or series of pictures which are viewed and heard on Television receiving set at a residential or a nonresidential place of a connection holder."

Charging Section:

"S.4. Levy and collection of luxury tax:- (1) Subject to the provisions of this Act, there shall be levied and collected a tax, hereinafter called the 'luxury tax', in respect of any luxury provided:-

(i) .....

(ii) by cable operators: .....

(2) Luxury tax shall be levied and collected,-

.....

(d) in respect of a cable TV operator at the rate of rupees five per connection per month, and shall be collectable from the person enjoying the luxury:

Provided that no luxury tax shall be payable in respect of a connection provided by a cable operator engaged in the distribution of programmes of Doordharshan channels only:

Provided further that luxury tax, if any, collected shall be paid over to the Government:"

4. The levy was challenged by various cable operators, inter alia on the ground of legislative incompetence of the State

Legislature by contending that the cable TV connection enjoyed by a customer could not be termed as a luxury enjoyed by the Customer. The challenge was, however, repelled by a division bench of this court in **Asianet Satellite Communications Ltd & Anr v. State of Kerala & Anr – [(2010) 18 KTR 1 (Ker)]**, which held that the levy of tax was within the competence of the State Legislature under Entry 62 of List II of the VIIth Schedule to the Constitution of India. While an appeal preferred by the cable operators against the aforementioned judgment was pending before the Supreme Court, the State legislature retrospectively amended the proviso to Section 4 (1) of the Act to exclude cable operators whose total number of connections, including those given through franchisees, was seven thousand and five hundred or less, from the ambit of the levy. Taking note of this development, when the cable operators amended their appeals before the Supreme Court to bring this fact to the notice of the Court and also raised new grounds of challenge in the appeals, based on the said development, as also the fact that there was no levy of DTH operators who were allegedly providing similar services, the Supreme Court remanded the matter to the High Court, permitting the appellants to amend their writ petitions before the High Court to incorporate the new grounds of challenge, so that this court

could consider the said grounds of challenge also. A division bench of this court, therefore, considered the matter again and in **Asianet Satellite Communications Ltd & Anr v. State of Kerala & Anr – [2012 (3) KHC 718 (DB)]** found that the services rendered by cable TV operators involved "entertainment" and hence the levy of luxury tax on the said services was within the legislative competence of the State Legislature under Entry 62 of List II of the VIIth Schedule to the Constitution of India. The court found, however, that there was no rational basis for the classification, between cable operators who had less than 7500 connections and those who had more connections than that, which had any nexus with the object sought to be achieved by the legislation. The levy, to the extent, it sought to tax only those cable operators who had more than 7500 connections was struck down as discriminatory and hence violative of Article 14 of the Constitution of India.

5. It is relevant to note, however, that in the above decision, this Court also considered the arguments advanced on behalf of the cable operators that DTH operators who were providing the same service were not subjected to tax. Dealing with the said argument, this court found as follows:

> "**7.** Even though the petitioners have succeeded on the first additional ground raised and decided

above, learned Senior counsel appearing for the petitioners wanted us to consider the next additional ground raised that is the allegation of discrimination and violation of Article 14 of the Constitution of India with reference to the Direct-to-Home operators, who are providing same service as cable TV operators to the subscribers. Learned Advocate General appearing for the respondents submitted that the argument is academic in nature because during 2006 when luxury tax was introduced on cable TV operators, Direct-to-Home connections were not in vogue. Further, the learned Advocate General brought to our notice the subsequent amendment, whereunder luxury tax is specifically introduced for Direct-to-Home operations. We find force in the contention of the learned Advocate General because Direct-to-Home connections were not popular or extensive in the State when luxury tax was introduced on cable TV operators in 2006, and as and when the Direct-to-Home operations became extensive and popular attracting lot of subscribers, the Government introduced luxury tax on Direct-to-Home operators. The allegation on the ground of discrimination cannot be considered hypothetically or theoretically and it has application only when the parties in relation to whose operations discrimination is alleged also are in actual and effective business. The petitioners also could not establish with any statistics as to the number of connections or magnitude of operations under the Direct-to-Home Scheme at the time when the impugned amendment was passed in 2006 levying luxury tax only on cable TV operators. We therefore, do not find any merit in the challenge against the legislation on this ground."

6. Pending the above decision, with effect from 01.04.2011, the State Legislature, once again, amended the statute so as to do

away with the levy of luxury tax on cable operators. Further, as already noticed by this Court in the above decision, a levy of luxury tax was also introduced in respect of DTH operators. The relevant provisions of the Act that deal with the levy of tax on DTH Broadcasting service read as follows:

> "**2. Definition:-**
>
> (da) "Direct-To-Home (DTH) Broadcasting Service" means a system of distribution of multi-channel television programmes in ku band using a satellite system of providing television signals direct to the subscriber's premises in an encrypted form which will be received by an antenna and decrypted by an electronic device, thus providing television signals to the television set or other viewing devices of the subscriber, without passing through an intermediary such as cable operator.
>
> (db) "Direct-To-Home (DTH) Broadcasting Service Provider" means, a company registered under the Companies Act, 1956 (Central Act 1 of 1956) having granted license to provide Direct-To-Home (DTH) Broadcasting Service by the Government of India under section 4 of the Telegraph Act, 1885 (Central Act 13 of 1885) and Indian Wireless Telegraphy Act, 1933 (Central Act 17 of 1933) and providing such service within the State.
>
> (fd) "Luxury provided by Direct-To-Home (DTH) Broadcasting Service Provider" means any service by means of transmission of television signals and the films or moving pictures or series of pictures which are viewed and heard on television receiving set or other devices through a Direct-To-Home (DTH) service at a residential or a non-residential place of a subscriber, providing pleasure, comfort and

entertainment to the subscribers and viewers.

(l) "subscriber" means a person who enjoys the luxury by receiving the signal of cable television network or a direct-to-home service at a place indicated by him to the cable operator or the Direct-To-Home (DTH) Service Provider, without further transmitting it to any other person.

4. Levy and collection of luxury tax:- (1) Subject to the provisions of this Act, there shall be levied and collected a tax, hereinafter called the 'luxury tax', in respect of any luxury provided:-

(i) .....

(ii) by Direct-To-Home (DTH) Service Providers;

(5) Every Direct-To-Home (DTH) Broadcasting Service Provider in the State shall pay luxury tax at the rate of two per cent on the gross charges received or receivable by him every month in any manner including installation charges, subscription charges, recharges, or other charges by whatever name called from the subscribers in the State in respect of the luxury provided by him.

[4D. Registration of Direct-To-Home (DTH) Broadcasting Service Provider].- Every Direct-To-Home (DTH) Broadcasting Service Provider shall get himself registered with such authority and in such manner, as may be prescribed and the application for registration shall be accompanied by a registration fee of Rupees one thousand. The registration shall be for a period of one year and shall be renewed annually.]"

7. The challenge against the levy of luxury tax is premised mainly on the following contentions namely;

i. The providing of broadcasting service through DTH is a taxable service under the Finance Act, 1994, as amended, and hence the State Legislature cannot subject the same service to a levy of luxury tax through legislation traceable to Entry 62 of List II of the VIIth Schedule to the Constitution of India.

ii. Even assuming that the State Legislature has the competence to levy a tax on the element of luxury flowing from a provision of DTH services, there are no rules framed that provide for a segregation of such charges for the purposes of the levy.

iii. The levy contemplated under the State Legislation is on the gross charges received by the DTH service provider and such charges include charges such as installation charges and cost of set top boxes etc that have no nexus with the luxury that is sought to be taxed.

iv. There is no provision under the Act that enables the service provider to pass on the tax to the customer. From 01.04.2010 to 01.04.2011 when there was a levy of luxury tax on both, DTH service providers as well as cable operators having more than 7500 connections, the latter could pass on the tax to customers, whereas the former could not.

v. If the tax is on the provision of broadcasting services that are viewed as a luxury, then there is no justification in excluding cable operators from the levy since they are essentially providing the same service as DTH operators. The levy, it is contended, is discriminatory and hence violative of Article 14 of the Constitution of India.

6. I have heard Sri. A. Kumar and Sri. Santhosh Mathew, the learned counsel appearing on behalf of the petitioners, and the Special Government Pleader (Taxes) Dr. Sebastian Champappilly, for the respondents, in all these writ petitions.

7. On a consideration of the facts and circumstances of the case and the submissions made across the bar, I find that the issue of legislative competence can be swiftly dealt with. The decision of the Constitution bench of the Supreme Court in **Godfrey Philips India Limited & Anr v. State of UP – [(2005) 2 SCC 515]** is authority for the proposition that Entry 62 of List II of the VIIth Schedule to the Constitution permits only a levy of tax on activities of indulgence, enjoyment or pleasure and does not permit the levy of tax on goods or articles. A subsequent decision of the Supreme Court in **State of West Bengal and Others v. Purvi**

Communication P. Ltd. and Others – [2005 (140) STC 154] found, while upholding a levy of Entertainment Tax on cable operators through a legislation traceable to Entry 61 of List II of the VIIth Schedule to the Constitution, that a tax under Entry 62 of List II may be imposed not only on the person spending on entertainment but also on the act of entertaining, or the subject matter of entertainment. The levy of tax could be either on the person offering or providing the entertainment or on the person enjoying it. In arriving at the said finding, the court followed an earlier constitution bench decision of the Supreme Court in **Express Hotels Private Limited v. State of Gujarat – [1989 (74) STC 157 (SC)]**. The levy of luxury tax under the same enactment – The Kerala Tax on Luxuries Act, 1976 - on broadcasting services provided by cable operators, was also found to be within the legislative competence of the State legislature by this court in the case of **Asianet Satellite Communications Ltd (supra)**. Inasmuch as it is the case of the petitioners in these writ petitions that the services rendered by them are similar to the services provided by the cable operators, I do not see any reason to deviate from the views expressed by the division bench of this court on the legislative competence of the State legislature in introducing the levy of luxury tax on DTH services. The petitioners would,

however, contend that inasmuch as there was a levy of service tax on the services rendered by DTH operators to subscribers, the State legislature could not impose a similar levy through recourse to Entry 61 of List II. The said contention of the petitioners, however, ignores the scheme of distribution of legislative powers under the Constitution. The levy of service tax is traceable to Entry 97 of List I of the VIIth Schedule to the Constitution, which is a residual entry. The power, to legislate under a residual entry in List I, is available to the Parliament only in respect of matters that are not relatable to any specific entry in Lists II and III. Thus, once it is found that the legislation in question is relatable to Entry 61 of List II, then the Legislative competence of the State Legislature is absolute and it is the validity of the Central Legislation, in respect of the same field of legislation, that would come under a cloud.

8. Alternatively, even if the levy of service tax is traceable to Entry 92C of List I of the VII Schedule, an application of the doctrine of pith and substance would clearly indicate that the levy is essentially on the luxury provided through the provision of DTH services. The aspects theory of taxation that was recognised by the Supreme Court in **Federation of Hotel & Restaurant Association of India v. Union of India – [1989 (74) STC 102**

(SC)] and was applied subsequently in **Tamil Nadu Kalyana Mandapam Association v. Union of India - [(2004) 5 SCC 632]** and **All India Federation of Tax Practitioners v. Union of India – [(2007) 7 SCC 527]** would operate against the petitioners to find that the State legislature had the competence to legislate on the aspect of "luxury" provided by the petitioners to their customers, notwithstanding that the Parliament may have the legislative competence to legislate on the aspect of "service" rendered to the customers.

9. As regards the further contention on behalf of the petitioners namely, that the legislation does not permit the petitioners to pass on the tax to the customers, I am of the view that such a contention cannot be of any assistance in a challenge to the legislative competence of the State Legislature to impose the levy. Merely because the legislature, in its wisdom, has chosen not to permit the service provider in question to pass on the tax to his customer, the tax does not cease to be a tax on luxury. This Court is not to concern itself with the reasons that weighed with the legislature in choosing to insist on the service provider bearing the tax burden. It is also relevant to note that many Constitution Bench decisions of the Supreme Court **[See: Tata Iron & Steel**

Company v. Bihar State - [AIR 1958 SC 452]; Konduri Buchirajalingam v. State of Hyderabad & Ors – [AIR 1958 SC 756]; George Oakes Pvt. Ltd. v. State of Madras - [1961 (12) STC 476 (SC)] have held that it is not a necessary concomitant of an indirect tax (in those cases, sales tax) that it should necessarily be passed on to the buyer. From the point of view of an economist and as an economic theory, the tax may be an indirect tax on the consumers, but legally it need not be so. Similarly, although the person enjoying the luxury is the subscriber, merely because the statute concerned provides for the levy to be borne by the service provider, the nature of the tax as a tax on luxuries is not altered. For determining the legislative competence of the State Legislature, one needs look only at the nature of the tax levied and whether the said tax can be traced to any of the specified fields of legislation under List II of the VIIth Schedule to the Constitution.

10. The petitioners also have a case that the service provided by them is a composite one in that it comprises of both a service and a luxury and the impugned legislation does not provide a machinery for segregating the luxury portion and subjecting only that portion to tax. The said contention of the petitioners is, in my view, a flawed one because it proceeds on an assumption that what

is supplied to a customer is package comprising of two distinct elements namely, a service and a luxury. The precedents cited with regard to splitting up of composite transactions such as works contracts (sale + service) or bundled services (erection + installation + works contract), do not have any application to the facts of the instant case. The supply is only of one service – that of providing broadcasted content to a subscriber, and it is different aspects of the same transaction that are sought to be taxed by different legislatures based on the respective legislative powers conferred on them under the Constitution. It can be likened to a trader's turnover being subject to sales tax under a State legislation whilst being subjected, at the same time, to Income Tax under the Central legislation. So long as the nature of the tax is such that it falls within the legislative competence of the State legislature, the manner in which the measure of the tax is arrived at is of no relevance while examining the legislative competence of the State legislature to impose the levy. I therefore find that the State legislature has the legislative competence to levy a tax on DTH services under the Kerala Tax on Luxuries Act, 1976.

11. I must now turn to the other main contention advanced on behalf of the petitioners namely, that the impugned levy is

discriminatory and violative of Article 14 of the Constitution of India. The thrust of the arguments of counsel for the petitioners is that the service provided by the DTH operators is substantially the same as that provided by cable operators and, when the State legislature had considered it fit to do away with the levy in respect of cable operators, it was not open to continue the levy only in respect of DTH operators. Reference is made to the fact that the Regulatory controls imposed on cable operators and DTH operators, by the regulatory authority (TRAI), are the same and this would suggest that the nature of the services provided by both category of operators is the same. It is pointed out that what does not qualify as luxury in relation to cable operators, cannot qualify as luxury when it comes to DTH operators. Reliance is placed on a decision of the Madras High Court in the case of **Tata Sky Limited & Ors. v. State of Tamil Nadu & Ors – [W.P.(C).No. 25721 of 2011 – Judgment dated 19.10.2012]** – where the said court considered a similar argument regarding irrational classification and found that there was no difference in the content of entertainment offered in DTH from the one offered through cable television and hence the classification between the two categories based on the technology involved or the manner of providing the entertainment was violative of Article 14 of the Constitution of

India.

12. The material relied upon by the petitioners in the writ petition would indicate that there are a lot of similarities between cable TV services and DTH services when it comes to provision of entertainment/luxury to subscribers/customers. Both are involved in distributing TV Channels, both charge subscription charges from the customers, both provide digital quality pictures, both provide as many channels in the packages offered to customers, the digital services in both, including High Definition channels, are provided through a set top box that is installed in the customers premises. The regulatory body in respect of both the services is the same, although they may be classified separately for the purposes of levy of service tax under the Finance Act, 1994, as amended. The argument advanced on behalf of the State Government, by the learned Special Government Pleader, appears to focus on the technological difference in the system of delivery of entertainment in both the services. It is contended that in the case of cable operators, the services are rendered through an analogue system where the connectivity to the subscriber is ensured through co-axial cables or optic fibre cables whereas in the case of DTH operators, the subscribers receive programmes through an antenna

that receives signals directly from the satellite. It is pointed out that this confers an additional feature of mobility to the system when it comes to DTH subscribers. Reference is also made to the alleged difference in picture quality in both the systems. In my view, the said differences in the technology involved or number of intermediaries involved in the delivery of entertainment/luxury content to a subscriber cannot be the basis of a classification for the purposes of the levy under the Kerala Tax on Luxuries Act. The object of the levy being to tax a luxury, and it being established that the luxury, of the same content, is provided by both cable operators and DTH operators, there cannot be a further sub-classification among persons who come within the ambit of the levy based solely on technological differences in the system of delivery of entertainment in both the services. While it is trite that the legislature is given greater latitude in tax matters and can even pick and choose the subject matter of a tax, any classification that is effected by the legislature must conform to the mandate of Article 14 of the Constitution. A sub-classification effected between persons who would ordinarily come within the ambit of tax, must be based on an intelligible differentia that bears a rational nexus with the object sought to be achieved by the legislature. It has to be shown that the difference between the two categories of service

providers is real and substantial and there must be some just and reasonable relation to the object of the legislation. A classification based on microscopic and insignificant differences is not good, and overdoing classification would tantamount to undoing equality **[See: State of U.P. v. Deepak Fertilizers and Petrochemical Corporation Ltd. - [(2007) 10 SCC 342; Roopchand Adlakha and others v. Delhi Development Authority and Others - [(1989) 1 Supp. SCC 116]; Union of India and Others v. N.S.Rathnam & Sons - [2015 (322) ELT 353 (SC)].** In the instant case, the sub-classification based on technological differences that do not affect the content of the luxury provided to the subscriber, does not withstand the scrutiny under Article 14 of the Constitution. I therefore find that the levy of luxury tax on DTH operators, to the exclusion of a similar levy on cable operators, with effect from 01.04.2011, is discriminatory and violative of Article 14 of the Constitution of India.

In the result, these writ petitions are allowed by declaring that while the State Legislature has the legislative competence to levy a tax on the luxury provided by a Direct to Home [DTH] Broadcasting service provider, the levy of luxury tax on DTH service providers to the exclusion of a similar levy on cable

operators with effect from 01.04.2011 is discriminatory and violative of Article 14 of the Constitution of India. Taxes, if any paid by the petitioners during the period from 01.04.2011, shall be refunded to them subject to the petitioners establishing before the revenue authorities that, consequent to such refund they would not be unjustly enriched.

In W.P.(C).No.25501/2013, by way of an interim order, the notice demanding tax for the period from 1.4.2010 to 31.3.2011 was stayed during the pendency of the writ petition, with liberty to the respondents to pass fresh orders after complying with the rules of natural justice, and in particular, after affording the petitioner an opportunity of being heard. While disposing the writ petition along with other connected writ petitions, I quash the aforementioned demand notice and direct the respondents to pass fresh orders, after hearing the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp/