CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH

SERVICE TAX APPEAL NO. 58840 OF 2013

(Arising out of Order-in-Original No. 15/COMMR./PKL/2013 dated 18.04.2013 passed by the Commissioner, Central Excise, Panchkula, Haryana)

M/s. Anand Automotive Ltd **....Appellant**
1, Sri Aurobindo Marg,
Hauz Khas, New Delhi-110016

Versus

Commissioner, Service Tax, Delhi **....Respondent**
Service Tax Commissionerate, IAEA House,
17-B, I.P. Estate, M.G. Marg,
New Delhi-110002

APPEARANCE:

Shri B.L. Narasimhan with Ms. Shagun Arora and Shri Kunal Agarwal, Advocates for the Appellant
Shri A. Thapliyal, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE MR. P.ANJANI KUMAR, MEMBER (TECHNICAL)

DATE OF HEARING: August 09, 2021
DATE OF DECISION: September 16, 2021

FINAL ORDER NO. 51818/2021

JUSTICE DILIP GUPTA

M/s. Anand Automotive Limited[1] has filed this appeal to assail the order dated April 18, 2013 passed by the Commissioner of Central Excise, Panchkula[2], by which part of the demand of service tax proposed in the show cause notice dated February 24, 2011 issued for the period of October 01, 2005 to September 30, 2010 has been confirmed.

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1. the appellant
2. the Commissioner

2. A summary of the demand proposed in the show cause notice and confirmed/ dropped by the impugned order is given in the following Table:

Serial No.	Issue	Category of Service	Period	Service Tax/CENVAT Credit demand confirmed/ dropped
1.	Transit / Guest House services provided to group companies	Infrastructural services under the category of Business Support Services ('BSS')	May 2006 to September 2010	Rs.1,03,40,124/- confirmed out of Rs.1,17,45,757/- (Rs.14,05,633/- dropped on account of wrong application of Section 72 of the Act)
2.	Transfer of employees group companies	Manpower Supply Services	October 2005 to September 2010	Rs.23,07,497/-
3.	Non-payment of service tax on accrual basis of 'income accrued but not due' from Associated Enterprises	Not specified	10 May 2008 to September 2010	Rs.2,27,95,269/- (By letter dated 29.01.2019, the Assistant Commissioner has issued a compliance report wherein payment of Rs.2,27,72,925/- has been acknowledged.)
4.	Short payment of Service Tax as per gross value mentioned in ST-3 return	Not specified	May, June and August 2006	Demand dropped on merits
5.	Wrongful adjustment of Service Tax under Section 6(4A) of the Rules	Not specified	November 2005 to March 2007	Demand dropped on merits
6.	Difference between ST-3 & Balance Sheet	Not specified	April 2006 and March 2007	Rs.2,14,001/-
7.	Wrong Availment of CENVAT Credit	Not applicable	April 2006 and April 2008	Rs.3,53,483/-
Total				Rs.3,60,10,374/-

3. The appellant is a part of Anand Group of Companies, which comprises of 15 companies. It is engaged in the field of manufacture and sale of automotive parts. The appellant provided consultancy service exclusively to its group companies only and received professional fees, internal audit fees and training fees from its group companies in relation to consultancy services. The

appellant had paid service tax on the said amount received under the category of 'management consultancy service'. The appellant also maintains transit house/ guest houses situated at Mumbai, Gurgaon, Parwanoo, Pune and Chennai for the purpose of providing accommodation to the employees of its group companies visiting the said places on official visit, i.e. for business work of the group companies only. According to the policy of the company, the said transit houses cannot be used for personal use of the employees. The charges of the said transit house were as per the pre-determined tariff. For recovery of the transit house charges, bills were raised by the appellant at the end of the month to the group companies whose employees had availed the said facility in that particular month. The income generated through rent received in relation to the said transit houses was booked by the appellant under the head of 'transit house income'. As part of the Anand Group's policy decision, the employees of the group companies also got transferred to other group companies. In spite of this inter-company transfer of personnel, they continued to remain on the rolls of the company where they were recruited. However, their salary and all other remuneration were paid by the company they were working for and the same was routed through the appellant.

4. A show cause notice dated April 20, 2011 was issued to the appellant for the period from May 01, 2006 to September 30, 2010. The appellant filed a reply to the show cause notice and ultimately, by an order dated April 18, 2013, the Commissioner confirmed the demand of Rs.3,56,56,891/- towards service tax and

Rs.3,53,483/- towards CENVAT credit. Thus, a demand of Rs.3,60,10,374/- was confirmed with penalty under sections 77 and 78 of the Finance Act 1994[3].

5. The issues, therefore, that arise for consideration in this appeal are issues at serial nos. 1,2,6 and 7 of the Table contained in paragraph 2 of this order. It needs to be noted that the demands in respect of issues at serial nos. 4 and 5 have been dropped, while with regard to the issue at serial no.3, the amount with interest has been paid and the appellant does not dispute this demand.

6. Each of the issues shown at serial nos. 1,2,6 and 7 will now be considered separately.

Service tax under BSS on the transit house income

7. The appellant owns guest houses at various places and allows them to be used by employees of group companies while on official tours. For such use, the appellant charges its group companies and issues debit notes. Some portion of guest houses are also used for residence of employees of the appellant, in addition to those of its group companies. The appellant recovers electricity and maintenance charges from such employees, which also form part of transit house income in the books of accounts and according to the appellant it is not susceptible to service tax as the same would be service to self. The appellant contends that these submissions, corroborated by relevant invoices, were made before the Commissioner in reply to the show cause notice, but there is no

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3. the Finance Act

advertence to this reply and the demand has been confirmed without any reasoning.

8. It would be seen that the demand was proposed under 'infrastructural' service under the category of 'support service of business and commerce'[4], as defined under section 65 (105)(104c) of the Finance Act. It would, therefore, be appropriate to reproduce the same:

> "**Section 65 (104c): Support services of business or commerce" means services provided in relation to business or commerce and includes** evaluation of prospective customers, telemarketing, processing of purchase orders and fulfilment services, information and tracking of delivery schedules, managing distribution and logistics, customer relationship management services, accounting and processing of transactions, operational or administrative assistance in any manne, formulation of customer service and pricing policies, **infrastructural support services** and other transaction processing.
>
> Explanation.—For the purposes of this clause, the expression **"infrastructural support services" includes providing office along with office utilities, lounge, reception with competent personnel to handle messages, secretarial services, internet and telecom facilities, pantry and security**;"
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> **(emphasis supplied)**

9. It needs to be noted that BSS was made taxable under section 65 (105) (zzzq) of the Finance Act. This section is reproduced below:

> **"Section 65 (105)(zzzq):** to any person, by any other person, in relation to support services of business or commerce, in any manner."

10. Learned counsel for the appellant submitted that the provision of housing facility on short term basis is specifically covered under the scope of 'short-term accommodation services' as defined in section 65(105)(zzzzw) of the Finance Act and this service became taxable only from May 01, 2011. The appellant

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4. BSS

has, accordingly, been paying service tax under the said category from May 01, 2011 onwards. The contention, therefore, that has been advanced by Shri B.L. Narasimhan learned counsel for the appellant is that since the subject activities of the appellant have been made taxable only from May 01, 2011 under section 65(105)(zzzzw) of the Finance Act, the appellant cannot be charged to service tax under any other category (such as BSS), prior to this date. In this regard, learned counsel placed reliance on the following decisions:

> **a. Quippo Oil and Gas Infrastructure Ltd. vs. Commissioner of Service Tax, New Delhi[5];**
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> **b. Global Coal & Mining Pvt. Ltd vs. Commissioner of Service Tax, Delhi[6];**
>
> **c. Malviya National Institute of Technology vs. Commissioner of Service Tax, Jaipur[7];** and
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> **d. Indian National Shipowners Association v. Union of India[8].**

11. This submission advanced by learned counsel for the appellant has not been accepted by the Commissioner and the observations in this regard are as follows:

> "**I find that the fact that the noticee have now got registered with the Service Tax department under the new service of Guest House in Act, w.e.f. May 01, 2011, does not alter the Service Tax liability of the noticee under the category of Business Support Services as the activities undertaken by the noticee to the employees of the group companies were only with respect to their official visits, therefore, were in the nature of Infrastructural Support services**. In other words, said transit houses were not merely providing accommodation as in the case of 'Guest House' services that to for a continuous period of less than three months but were providing all kind of facilities such as food etc. and were established with a purpose to specially promote business of the company/ group and save cost of the group companies. **The services provided by the noticee were distinguishable as same were exclusively meant for employees of the group**

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5. 2020 (11) TMI 437- CESTAT New Delhi
6. 2020 (36) GSTL 77 (Tri.-Del.)
7. 2019 (28) GSTL 472 (Tri.- Del.)
8. 2009 (14) STR 289 (Bom.)

> **companies in furtherance of business and commerce of the said group companies and not meant for any other persons or general public as in the case of 'Guest House' services, therefore, the said services undertaken by the noticee were correctly classifiable under "Business Support Services" as nature of said services were for providing Infrastructural Support in the course of business of the said group companies whereas 'Guest House' services are not exclusively meant for the business persons only but could be used for any purpose and any person**. On the basis of above, I find that ratio of judgments cited by the noticee are not applicable as activities undertaken by the noticee were already covered by the existing entry i.e. Business Support Services and the fact that they have obtained Service Tax registration under 'Guest House' services w.e.f May 01, 2011 does not alter the situation as the noticee have obtained the Service Tax registration on their own volition under 'Guest House' service and paying Service Tax accordingly. Therefore, the Service Tax liability of the noticee for the previous period remains un-altered under the correct category of "Business Support Services" irrespective of the subsequent voluntary action of the noticee in obtaining Service Tax registration under the category of 'Guest House' service."
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> **(emphasis supplied)**

12. The submission advanced by the learned counsel for the appellant deserves to be accepted. The provision of housing facility on short-term basis is specifically covered under "short-term accommodation services", which has been subjected to service tax w.e.f. May 01, 2011 under section 65(105) (zzzzw) of the Finance Act. As this service is a new entry and has not been carved out from any other existing service, it cannot be included under any other category, including BSS, prior to May 01, 2011.

13. This is what was held by Bombay High Court in **Indian National Shipowners' Association**. The Bombay High Court observed that introduction of a new entry and inclusion of certain services in that entry would pre-suppose that there was no earlier entry covering the said services. It was also observed that creation of the new entry was not by way of amending the earlier entry and

it was not carved out of any earlier entry. The relevant portion of the judgment of the Bombay High Court is reproduced below:-

> "**37**. Entry (zzzzj) is entirely a new entry. Whereas entry (zzzy) covers services provided to any person in relation to mining of mineral, oil or gas, services covered by entry (zzzzj) can be identified by the presence of two characteristics namely (a) supply of tangible goods including machinery, equipment and appliances for use, (b) there is no transfer of right of possession and effective control of such machinery, equipment and appliances. According to the members of the 1st petitioner, they supply offshore support vessels to carry out jobs like anchor handling, towing of vessels, supply to rig or platform, diving support, fire fighting etc. Their marine construction barges support offshore construction, provide accommodation, crane support and stoppage area on main deck or equipment. Their harbour tugs are deployed for piloting big vessels in and out of the harbour and for husbanding main fleet. They give vessels on time charter basis to oil and gas producers to carry out offshore exploration and production activities. The right of possession in and effective control of such machinery, equipment and appliances is not parted with. Therefore, those activities clearly fall in entry (zzzzj) and the services rendered by the members of the 1st petitioner have been specifically brought to the levy of Service Tax only upon the insertion of this new entry.
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> **38. If the Department's contention is accepted that would mean that the activities of the members of the 1st petitioner are covered by entry (zzzy) and entry (zzzzj). Such a result is difficult to comprehend because entry (zzzzj) is not a specie of what is covered by entry (zzzy). Introduction of new entry and inclusion of certain services in that entry would presuppose that there was no earlier entry covering the said services. Therefore, prior to introduction of entry (zzzzj), the services rendered by the members of the 1st petitioner were not taxable**. Creation of new entry is not by way of amending the earlier entry. It is not a carve out of the earlier entry. Therefore, the services rendered by the members of the 1st petitioner cannot be brought to tax under that entry."
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> **(emphasis supplied)**

14. This judgment of the Bombay High Court was followed by the Tribunal in **Quippo Oil and Gas Infrastructure Ltd.**; **Global Coal & Mining Pvt. Ltd** and **Malviya National Institute of Technology.**

15. Even otherwise, accommodation or guest house facility does not form part of infrastructural service and, therefore, cannot be treated as provision of BSS. This follows from the definition of BSS

in section 65 (104c) of the Finance Act and the Explanation contained therein. BSS means service provided in relation to business and commerce and includes, amongst others, infrastructural support services. Services under the Explanation includes providing office alongwith office utilities, lounge, reception with competent personnel to handle messages, secretarial services, internet and telecom facilities, pantry and security.

16. Thus, infrastructural support services includes only the service specified in the Explanation, which essentially includes setting up office spaces. Thus, accommodation or guest house facility will not form part of infrastructural support services and cannot be treated as provision of BSS.

17. In this connection, reference can be made to the decision of the Tribunal in **Air Liquide North India Pvt. Ltd.** vs **Commissioner of Central Excise, Jaipur**[9] and the observations are as follows:

> "8. In the present case, the admitted facts are that the appellant engaged in the manufacture and sale of various types of industrial gases. They have entered into agreement with various clients for sale of such industrial gases. In respect of some of the clients they have also entered into separate agreements to provide certain plant and machinery or mostly, gas storage facilities along with necessary accessories. We have perused some of these agreements. In case of supply of equipments, plant and machinery, the appellants are entering into of lease agreement and the consideration is termed as 'lease rental charges'. In most of the cases, the appellants are engaged in providing gas storage facility along with connected accessories. **The agreements entered into for putting up these facilities at the client's premises are co- terminus with sale and purchase agreement for supply of gas.** This makes it clear that the storage facility is closely linked with sale of gas by the appellant. **In other words, the creation and maintenance of such facility in the client's premises is in furtherance of facilitating such sale of gas, by the appellant and purchase of same for industrial use by the client. It is a beneficial arrangement for both. In**

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9. 2017 (4) G.S.T.L. 230 (Tri.-Del.)

such situation it will not be correct to consider the amount received towards lease rent/facility fee etc. as consideration for providing business support to the client. In **Royal Western India Turf Club Ltd.**[10], the Tribunal held that providing place within the premises of the turf club by way of stall or canteen for consideration, is nothing but hiring or leasing of immovable property and cannot be considered as business support service.

9. In **Mundra Port & Special Economic Zone Ltd.**[11],, the Tribunal held providing railway lines inside the port area for the railways to move the wagons cannot be considered as providing infrastructural facilities to the railways. It is a beneficial arrangement for both the parties and there is no service of business support by one to another.

10. The appellants strongly pleaded that the scope of infrastructure support as mentioned under tax entry 'business support service' will not cover the present case. **Reliance was placed on the explanation to state that the nature of activities which are to be generally considered as infrastructural support service can be ascertained from such inclusive definition.** These are mainly administrative and office related support. The type of activities like putting up and managing gas storage facility in industrial unit are not fitting into overall scope of the infrastructural support service as contemplated by the inclusive definition given in the explanation. **We note that though the activities of the appellant, can be brought under very generic understanding of infrastructure support, when examined with statutory scope as per explanation indicating nature of services which are to be brought under tax net than it would appear that the present activity will not get covered under the said tax entry**. We also take note that in legal interpretation, there are situation where the word 'includes' in certain context be a word of limitation **South Gujarat Roofing Tiles Manufactures**[12]. In certain situations the nature of included items would not only partake of the character of the whole, but may be construed as clarificatory of the whole. In the present case even considering the explanation for infrastructural support service is only defined in an inclusive way, still it will not be incorrect to hold such inclusive definition will throw light upon what are all the nature of services which are sought to be taxed."

(emphasis supplied)

18. The aforesaid decision of the Tribunal was upheld by the Rajasthan High Court in **Commissioner of Central Excise and Service Tax, Alwar** vs. **Air Liquide North India P. Ltd.**[13]

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10. 2015 (38) S.T.R. 811 (Tri. Mum)
11. 2012 (27) S.T.R. 171 (Tri. Amd)
12. 1977 (1) SCR 878
13. 2019 (27) GSTL 194(Raj.)

19. Thus, for the reasons stated above, the Commissioner was not justified in confirming the demand on the amount received for transit house under the category of BSS.

Manpower supply services

20. The impugned order has confirmed the demand of service tax against the appellant under the category of 'manpower recruitment and supply agency service' on the ground that the appellant was supplying manpower to its group companies.

21. According to the appellant, it deputes its employees to the group companies. In such cases, the group companies reimburse the salary of the employees to the appellant during the tenure of the deployment and so it cannot be said that the appellant is supplying any manpower as the appellant is not 'engaged' in rendering services of supply of manpower. In this connection, reliance has been placed on the following decisions:

> **a. Commr. of Central Excise** vs. **Computer Sciences Corpn. India P. Ltd.[14];**
>
> **b. Lowe's Services India Pvt. Ltd** vs. **Commissioner of Central Tax, Bangalore North [15].**

22. In **Computer Sciences Corporation India P. Ltd.,** the Allahabad High Court made the following observations:

> **"**8. **In the present case, the Commissioner clearly missed the requirement that the service which is provided or to be provided, must be by a manpower recruitment or supply agency. Moreover, such a service has to be in relation to the supply of manpower.** The assessee obtained from its group companies directly or by transfer of the employees, the services of expatriate employees. The assessee paid the

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14. 2015 (37) S.T.R. 62 (All.)
15. 2021(2) TMI 1022-CESTAT Bangalore

> salaries of the employees in India, deducted tax and contributed to statutory social security benefits such as provident fund. The assessee was also required to remit contributions, which had to be paid towards social security and other benefits that were payable to the account of the employees under the laws of the foreign jurisdiction. There was no basis whatsoever to hold that in such a transaction, a taxable service involving the recruitment or supply of manpower was provided by a manpower recruitment or supply agency. Unless the critical requirements of clause (k) of Section 65(105) are fulfilled, the element of taxability would not arise."
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> **(emphasis supplied)**

23. In **Lowe's Services India,** the Tribunal observed**:**

> 6.3. Further, after examining the various definitions cited supra, we find that in order to classify any service under the manpower recruitment or supply agency service the following conditions need to be satisfied:
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> i. The agency must be any person
> ii. It must be engaged in providing a specified service
> iii. The specified service is recruitment or supply of manpower
> iv. The service can be provided "temporarily or otherwise"
> v. The service may be provided directly or indirectly
> vi. The service may be provided in any manner vii. The service must be provided to any other person

24. After relying upon the earlier decisions of the Tribunal and the High Court, the Tribunal in **Lowe's Services India** set aside the demand raised by the Department under the category of manpower recruitment.

25. The following decisions relied upon by learned counsel for the appellant have also taken the same view:

> **a. Mikuni India Pvt. Ltd.** vs. **Commissioner of Central Goods and Service Tax, Customs & Central Excise[16];**
>
> **b. Indian Yamaha Motor Private Limited** vs. **Commissioner of Central Excise & Service Tax,**

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16. 2019 (8) TMI 8- CESTAT New Delhi

New Delhi[17];

c. Mikuni India Pvt. Ltd vs. **Commissioner of Central Goods and Service Tax, Customs & Central Excise[18];**

d. Punj Lloyd Ltd. vs. **Commissioner of Service Tax, Delhi[19];**

e. Commissioner of Serivce Tax vs. Arvind Mills Ltd.[20]; and

f. Spirax Marshall P. Ltd. v. Commissioner of Central Excise, Pune-I[21].

26. In view of the factual position stated above and the decisions referred to above, it has to be held that the appellant is not engaged in rendering supply of manpower service.

Difference between ST-3 and balance sheet

27. The impugned order has confirmed the demand of service tax of Rs. 2,14,001/- only on the ground that there is a difference in value appearing in the ST-3 returns and the balance sheet.

28. The findings recorded by the Commissioner in this regard are as follows:

> "I have gone through the facts of the case and various submissions made by the noticee in respect of this demand of Rs. 2,14,001/- and find that the figures mentioned by the noticee at this stage do not co-relate with the figures mentioned in their statutory records , therefore, the plea taken by the noticee is not acceptable. In view of the above, I hold that the noticee have failed to reconcile the figures and justify the difference noticed by the department in their statutory records and ST-3 Returns for the period under dispute. Accordingly, I confirm the demand of Rs 2,14,001/- raised by the department on this issue."

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17. 2019 (7) TMI 772- CESTAT New Delhi
18. 2019 (8) TMI 260-CESTAT New Delhi
19. 2019 (22) GSTL 85 (Tri.- Del.)
20. 2014 (35) STR 496 (Guj.)
21. 2016 (44) STR 310 (Tri.- Mumbai) maintained by Supreme Court of India in 2016 (44) STR J153 (SC)

29. Learned counsel for the appellant submitted that the said demand is not sustainable as the impugned proceedings have failed to identify the specific category of taxable service under which such demand has been confirmed and in any case, the difference has arisen only because the appellant reported wrong value on cum-tax basis in the ST-3 returns, while it had paid service tax on the correct value. While calculating the cum-tax value, the appellant applied the rate of service tax @ 10.20%, whereas it paid service tax @ 12.24%.

30. The submission advanced by learned counsel for the appellant deserves to be accepted. The appellant had clearly explained the difference in the values appearing in the Service Tax Return and the Balance Sheet. The reason stated was that the appellant had reported wrong value-cum-tax basis in the Service Tax Return, whereas the appellant paid service tax on the correct value. These facts were placed before the Adjudicating Authority with supporting documents but the same have not been considered. The explanation offered by the appellant was required to be examined. Thus, for the reason that the category of taxable service under which the demand was confirmed has not been specified and for the reason that the appellant has satisfactorily explained the difference in the tax value, the demand under this head cannot be sustained.

Wrong availment of credit

31. The impugned order has confirmed the demand of CENVAT credit for the months of April, 2006 and April, 2008 on the ground

that the closing balance as per Service Tax-3 returns in the months of March, 2006 and March, 2008 was NIL.

32. The findings recorded by the Commissioner in the impugned order on this issue are as follows:

> "I have gone through the facts of the case and various submissions made by the noticee and find that copies of the Ledger Accounts etc. produced by the noticee are mere un-authenticated and un-attested computer generated print outs and cannot be relied upon to accept the claim of the noticee that there was some balance of Cenvat Credit as on 31.03.2006 and also on 30.09.2008 instead of NIL balance shown themselves in the ST-3 Returns. In the absence of any documentary evidence and any Chartered Accountant Certificate confirming and certifying the said figures as closing Balance of Cenvat Credit, the plea of the noticee cannot be considered. In view of the above, I disallow the Cenvat Credit amounting to Rs 3,53,483/-(Rs 1,12,182/- and Rs 2,41,301/-) and confirm the demand of Rs 3,53,483/- in respect of this issue."

33. Learned counsel for the appellant submitted that the closing balance in Service Tax-3 returns was inadvertently shown as NIL in the months of March, 2006 and March, 2008, while such balance was existing in the credit ledger of the appellant. The said facts were duly presented by the appellant before the Adjudicating Authority along with supporting documents, but the same have not been adverted to by the Adjudicating Authority. In this connection, the certificate of the Chartered Accountant was also filed.

34. It is seen that the Commissioner has not examined the documents that were on record. It would, therefore, be appropriate to remand the matter to the Commissioner to examine this issue, after taking into consideration the documents, including the Chartered Accountant certificates which are at pages 1428 to 1435 and 1470 of the appeal memo.

35. It therefore, follows that the order dated April 18, 2013 passed by the Commissioner, except to the extent it has confirmed the demand of CENVAT credit for the months of April 2006 to April 2008, cannot be sustained and is set aside. So far as the confirmation of demand of CENVAT credit for the months April 2006 to April 2008 is concerned, the Commissioner shall re-examine the matter in the light of the observations made above. The appeal is, accordingly, allowed to the extent indicated above.

(Pronounced in Open Court **16.09.2021**)

(JUSTICE DILIP GUPTA)
PRESIDENT

(P.ANJANI KUMAR
MEMBER (TECHNICAL)

Archana/JB

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH

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M/s. Anand Automotive Ltd **....Appellant**
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APPEARANCE:

Shri B.L. Narasimhan with Ms. Shagun Arora and Shri Kunal Agarwal, Advocates for the Appellant
Shri A. Thapliyal, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE MR. P. V. SUBBA RAO, MEMBER (TECHNICAL)

Date of Hearing: August 09, 2021
Date of Decision: September 16, 2021

ORDER

Order pronounced.

(JUSTICE DILIP GUPTA)
PRESIDENT

(P.V. SUBBA RAO)
MEMBER (TECHNICAL)

JB