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PRINCIPAL BENCH - COURT NO. III

Excise Appeal No. 52974 of 2018

(Arising out of order-in-appeal No. 574(CRM)CE/JDR/2017 dated 13.06.2018 passed by the Commissioner (Appeals), Central Goods & Service Tax and Central Excise, Jodhpur).

M/s Mangalam Cement Limited **Appellant**
PO Aditya Nagar, Morak
Distt – Kota.

VERSUS

Commissioner, Central Goods, Excise & Service Tax **Respondent**
142-B, Hiran Magri, Sector-11
Udaipur.

APPEARANCE:

Sh. B. L. Narasimhan and Ms. Sukriti Das, Advocates for the appellant
Sh. Rakesh Agarwal, Authorised Representative for the respondent

CORAM:

HON`BLE SH. P. V. SUBBA RAO, MEMBER (TECHNICAL)
HON'BLE MS. BINU TAMTA, MEMBER (JUDICIAL)

FINAL ORDER NO. 50454/2023

DATE OF HEARING: 16.03.2023
DATE OF DECISION: 10.04.2023

BINU TAMTA:

The appellant/ assessee has filed the present appeal challenging the order of the Commissioner (Appeals) dated 13.06.2018 confirming the order of the adjudicating authority disallowing the C ENVAT credit and confirming the demand towards its recovery.

2. The appellant is engaged inter- alia, in the manufacture of cement and clinker falling under Chapter 25 of the Central Excise Act,

1985 and has been availing cenvat credit on inputs, capital goods and input services under the provisions of Credit Rules, 2004, hereinafter referred to as the Rules. The appellant had set up another unit, i.e., Manglam Grinding Unit (MGU) which was located at a distance of about 2 kms from the existing original unit on a single piece of land.

3. The appellant vide letter dated 23.01.2014 had approached the department for granting common registration in respect of both the original unit as well as MGU. Initially the Original Registration Certificate was amended on 31.01.2014 so as to include the extended unit, MGU, however the department subsequently changed its stand and challenged the said order. The issue of registration was finally decided both by the Tribunal as well as by the High Court of Rajasthan vide order dated 06.11.2015 and 25.05.2016 respectively, in favour of the appellant whereby the common registration granted was approved.

4. On examination of the monthly ER-1, it was noticed that the appellant had availed the cenvat credit on input services which were actually used by them in the setting up of their new unit MGU which is not admissible after amendment of the definition of input service w.e.f 01.04.2011. On examining the details, it was observed that the appellant had included all the bills and payments made from October 2013 to 03.02.2014 in respect of various services specified though the commercial production started only from 24.02.2014, which means that they were used by them in setting up of the new unit, namely MGU. Accordingly, Show Cause Notice dated

26.08.2015 was issued for the period October 2013 to February 2014, as the department was of the view that the appellant had wrongly availed the cenvat credit amounting to Rs 1,36,25,467/- on the services used in setting up of the new plant, namely MGU.

5. That both the adjudicating authority vide order dated 14.02.2017 and the Commissioner (Appeals) as per the impugned order dated 13.06.2018 disallowed the credit solely on the ground that the definition of 'input service' under Rule 2(l) has been amended w.e.f. 01.04.2011, thereby the words input services relating to 'setting up' have been omitted vide Notification No. 3/2011-CE (NT) dated 01.03.2011. Also, under the exclusion clause of the definition of input service the 'construction services' have been specifically added and therefore the credit has to be disallowed. Being aggrieved, the appellant has filed the present appeal before this Tribunal.

6. We have heard the learned Counsel for the appellant and also the authorised representative for the revenue and have perused the records of the case.

7. The allegations in the show cause notice that the two units were earlier separate and independent and obtained the common registration only on 31.01.2014, therefore cenvat credit on the services availed prior to registration is not admissible, is unsustainable in view of the decisions of the Tribunal in the case of the appellant itself. The Bench of this Tribunal in the Final Order No. 53004/2017 dated 23.02.2017 taking note of the order of the High Court approving the single registration for both the units, held:

> "7. The procurement of capital goods as well as utilization of input services for setting up the MGU happened prior to setting it up. The question of registration of the completed unit comes up after the unit is set up and is ready to start manufacturing. It would be incorrect to deny the Cenvat credit on such capital goods and input services by taking the view that it has been availed prior to the date of registration. This position is too well settled for taking a contra view. It is on record that the appellant has approached the department on 30.08.2013 for formally amending the registration certificate for the original unit to include MGU. Further, since the MGU has been commonly registered as part of the main unit by issue of a common registration, any credit which would have been in the books of MGU would stand merged with that of the combined unit. There is no requirement in the Cenvat Credit Rules that prohibits a common Cenvat account for all the units comprised in one registration. We note that the Hon'ble Madras High Court in the case of Rajshree Sugars & Chemicals Ltd., -2014 (299) ELT 277 (Mad.) (supra) has considered a case where the facts are similar to the present case stands decided in favour of the assessee. The Madras High Court considered a case where a sugar unit and distiller unit had separate registration certificates, but situated within the same premises under the same management. The dispute in that case is also with reference to issue of a single registration and merger of credits in the two units. The Hon'ble Madras High Court decided the issue as follows:
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> > "We agree with the contentions made by the ld. Counsel appearing for the assessee. As already seen in the preceding paragraph, the sugar unit and the distillery unit belonged to the self-same management and they are in the same premises. Although there are two units functioning, it is not denied by the Revenue that the resultant Molasses from the manufacture of sugar was used by the assessee in the manufacture of denatured Ethyl Alcohol. Although in respect of two activities, it had maintained two accounts, yet, it related to the business of the same assessee in respect of two activities, which are interconnected too. In the circumstances, the assessee decided to go for one registration alone as against two registrations originally taken. This decision was in tune with the management, administration and control of two units under the same head. In the above circumstances, we do not find any logical reason to accept the plea of the Revenue that on the mere taking of a single registration as against the two registrations, there was merger or amalgamation or transfer to hold that the assessee would not be entitled to any credit adjustment on the duty payable on sugar manufactured".
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> We are of the view that the decision of the Hon'ble Madras High Court is squarely applicable to the facts of the present case".

The aforesaid decision has been subsequently followed by the Tribunal in rejecting the Appeal filed by the department, vide Final Order No. 50785 of 2019 dated 07.01.2019 titled as **CCE & GST, Udaipur Vs. Manglam Cement Limited.** Therefore, the findings of the authorities below that the services in dispute were received & used by them for setting up of their new unit prior to beginning of production on the ground that the application for common registration was made only on

23.01.2014, the same was granted on 31.01.2014 and they started dispatching cement w.e.f. 22.02.2014, is absolutely unsustainable.

8. The main issue in the present case is whether the appellant rightly availed the cenvat credit on input services used by them in connection with setting up of their new unit which has been deleted from the inclusion part of section 2(l) post amendment of the definition of 'input service', w.e.f. 01.04.2011.

9. The above issue is no longer *res integra* as the same has been decided in favour of the assessee by various Benches of the Tribunal in several decisions, **Hindalco Industries Ltd.,** vs. **Commissioner, Central GST, Central Excise & Customs, Jabalpur -2019 (5) TMI 1620 –CESTAT New Delhi, Commissioner of Central Excise, Kolkata-III** vs. **M/s Texmaco UGL Rail (P) Ltd., (Now known as Texmaco Hi-Tech Pvt. Ltd., (Vice-Versa) -2019 (7) TMI 1651 –CESTAT Kolkata, Kellogs India Pvt. Ltd.,** vs. **Commissioner of Central Tax, Tirupathi GST -2020 (7) TMI 414 –CESTAT Hyd., PepsiCo India Holdings (Pvt.) Ltd.** vs. **Commissioner of Central Tax, GST, Tirupati -2022 (56) GSTL 22 (Tri. Hyd.) and Hindustan Zinc Limited** vs. **Commissioner of CGST, Excise Customs, Udaipur -2021 (8) TMI 872 –CESTAT-New Delhi** after considering the provisions of section 2 (l) of the Finance Act, 2004 both pre and post amendment.

10. Referring to these decisions, the submission of the learned Counsel for the appellant is that omission of the words 'setting up' from the inclusive clause of the definition of 'input service' does

not render the credit on services used in relation to plant and machinery ineligible. He further relied on the principle enunciated in the various decisions, to say that the Appellant is eligible for cenvat credit on the input services under the means clause "used in or in relation to the manufacture of final product" of the definition of input service even after the amendment in the definition of the input service as the 'means clause' continues to be the same as before the amendment.

11. For reference, we would like to take note of the observations made by the Tribunal in the earlier decisions on the eligibility of cenvat credit after the amendment of the definition of 'input service', excluding the setting up process of a factory from the inclusive part of the definition, w.e.f. 01.04.2011. In the case of Hindustan Zinc Ltd., (supra) it has been held:

> "37. As noticed above, emphasis has been placed by the appellant on the 'means' clause of the definition of 'input service' under rule 2(l) of the Credit Rules. The Department however has placed emphasis on the 'includes' clause of the definition as also the 'excludes' clause of the definition of 'input service'. The decision of the Tribunal in Pepsico India Holdings, on which reliance has been placed by the appellant, also interpreted the 'means' clause of the definition of 'input service'. It would, therefore, be appropriate to consider this decision.
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> 38. What came up for decision before the Tribunal in Pepsico India Holdings was whether the appellant was entitled to CENVAT credit on the 'input services' used in the 'setting up' of the plants. In particular, what was considered was whether 'setting up' of the plants would be a service falling in the 'means' clause of the definition of 'input service', even if 'setting up' was deleted from the 'includes' clause of the definition of 'input service' w.e.f. 01.04.2011. The Tribunal observed that the definition of the 'means' part of the definition was very wide and services used in 'setting up' of the factory would be covered under the 'input services', under rule 2(l) of the Credit Rules in the 'means' part of the definition of 'input service' even if the said service had been deleted from the 'includes' part of the definition of 'input service'. The relevant portion of the decision is reproduced below:
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>> "11. Before 1.4.2011, the term 'input service' had number of types of services included in the main part of the definition and then it had a 'inclusive' part of the definition which specifically provided for credit of service tax paid on services used in setting up of the plant. After 1.4.2011, the definition was revised and it had three parts, the main part, an inclusion part and an exclusion part. **The cenvat credit on**

input services used in setting up of the plant was neither in the inclusive part of the definition nor in the exclusive part of the definition. However, he would argue that these services were necessary to set up the plant and manufacture the goods. Thus, these services are directly connected to the manufacture of the goods and hence they are covered in the main part of the definition of the 'input service' after 1.4.2011 and therefore credit is available even though such services were no longer specifically in the inclusive part of the definition. Such a view was taken in the case of **Kellogs** by this Bench and in other cases cited above. He, therefore, prays that the appeals may be allowed and the impugned orders may be set aside.

12. Learned Departmental Representative vehemently opposes these arguments and supports the impugned orders and asserts that since the services related to setting up of a factory were removed from the inclusive part of the definition, it would mean no CENVAT credit was available. On a specific query from the bench, he submits that in the case of **Kellogs** this Bench held that CENVAT credit was available and the Revenue has appealed against the order which appeal is pending before the High Court of Andhra Pradesh for admission. xxxxxx

15. **The department wants to deny them the benefit of the CENVAT credit on the ground that 'services related to setting up of a factory' which were specifically included prior to 1.4.2011 were no longer specifically included post 1.4.2011.**

16. We find that the definition of 'input service' prior to 1.4.2011 had two parts- a main part of the definition and an inclusive part of the definition. This inclusive part specifically included the services availed for setting up the factory. After 1.4.2011, it has three parts- a main part, an inclusive part and an exclusive part. The services used for setting up the factory are neither in the inclusive part of the definition nor the exclusive part of the definition. Therefore, such services were neither specifically included nor were specifically excluded.

17. **It takes us to the main part of the definition which must be examined. If it is wide enough to cover the services in question, CENVAT credit will be available, otherwise it will not be available. The main part includes "services used by a manufacturer, whether directly or indirectly, in or in relation to the manufacture of final products and clearance of final products up to the place of removal."** The term manufacture is not defined in the Rules.

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21. For a service to qualify as 'input service' under CENVAT Credit Rules, 2004 post 2011, the service in question need not be covered even by the very wide definition of manufacture under section 2(f) of the Central Excise Act. **Any service which is used not only in manufacture but also 'in relation to' manufacture will also qualify as input service. The scope of input service is further enlarged with the expression whether directly or indirectly used in the definition of input service**. Thus, there are:

a) Actual manufacture;

b) Processes incidental or ancillary to manufacture which are also manufacture;

c) Activities directly in relation to manufacture (i.e., in relation to 'a' and 'b' above);

d) Activities indirectly in relation to manufacture (i.e., in relation to 'a' and 'b' above);

22. All four of the above qualify as input service as per Rule 2(l) (ii) as applicable post 1.4.2011. Although setting up the factory is not manufacture in itself, it is an activity directly in relation to manufacture. Without setting up the factory, there cannot be any manufacture. **Services used in setting up the factory are, therefore, unambiguously covered as 'input services' under Rule 2 (l) (ii) of the CENVAT Credit Rules, 2004 as they stood during the relevant period (post 1.4.2011). The mere fact that it is again not mentioned in the inclusive part of the definition makes no difference. Once it is covered in the main part of the definition of input service, unless it is specifically excluded under the exclusion part of the definition, the appellant is entitled to CENVAT credit on the input services used. This Bench has already taken this view in Kellogs**. Similar views have been taken by the other Benches in the other cases mentioned above."

(emphasis supplied)

39. It needs to be noted that in Kellogs India Pvt. Ltd vs. Commissioner of Central Tax, Tirupathi9 , the Tribunal observed:-

"11. Therefore, we find that the services used in relation to setting up of a plant are neither specifically included nor specifically excluded during the relevant period. That takes us to the main part of the definition which, with respect to manufacturer allows CENVAT credit of services used in or in relation to manufacture whether directly or indirectly. This definition, in our considered view, is wide enough to cover in its compass any services used for setting up a Plant especially when the services are used for obtaining the land on lease. Without such land no factory can be set up nor can any manufacture take place. We find a direct nexus between the manufacture of the final products and the services used for setting up of plant by leasing the land."

12. The findings recorded above are squarely applicable to the facts of the present case and therefore we do not find any justification in denying the benefit of cenvat credit to the appellant. Here MGU was a part of the existing unit itself. The services so utilized for setting up of the factory which were availed prior to the commencement of production shall fall within the 'means clause' of the definition of 'input service', which has been held to be wide enough to allow cenvat credit of services used in or in relation to manufacture whether directly or indirectly. It is pertinent to appreciate that grinding unit was set up so

as to utilize the excess production of clinker in the main fatory and applying the principle laid down in the case of **Kellogs** (supra), there is a direct nexus between the manufacture of the final product & the services used for setting up the grinding unit, MGU.

13. The findings of the authorities below that services related to Erection, Commissioning & Installation services, Works Contract service & hiring of JCB & Earth Moving machinery service have been received in relation to construction activity which under the exclusion clause (A) under Rule 2(l) are not admissible services to avail cenvat credit cannot be sustained as these services have been utilized for installation of plant & machinery & for augmentation of existing track capacity at railway siding of MGU for inward transport of inputs & outward clearance of goods & not for constructing any building or civil structure. Referring to the meaning of the term construction as per the Finance Act, 1994, the Tribunal in **Reliance Industries Ltd., vs. CCE&ST Rajkot -2022 (4) TMI 729 CESTAT Ahmedabad**, held:-

> "4.4 From the above meaning of construction it is clear that the construction means commercial or industrial construction of a building or a civil structure or a part thereof. However, the exclusion provided in the definition in respect of roads, airports, railway, transport terminal, bridge, tunnel, and dam etc. further reinforce the contention of the appellant that only those constructions which is in respect of building and civil structure will fall under construction. However, in the present case the ECIS services were not used for construction of building or a civil structure, it is admittedly used for erection installation of plant and machinery therefore the ECIS were not used for construction of building or civil structure".
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> There is no dispute that the ECIS service is in respect of technological, mechanical or industrial structure, the fabrication of such structure by any stretch of imagination cannot be construed as construction of civil structure. As per the Finance Act, 1994 reference to civil structure is construction using still, cement, sand etc. and to a similar building, road, dam, airport etc., therefore there is a vast difference between the civil structure, building, etc. and technological structure which in the present case, the appellant have erected and installed by using ECIS".

14. The contention of the learned Counsel for the appellant that the services received by them can be assessed on the basis of the invoice received by them, i.e., service recipient and the same cannot be reassessed at their end for denying the cenvat credit, deserves to be accepted. The Apex Court in **Sarvesh Refractories Pvt. Ltd.,** Vs **Commissioner of Excise and Customs 2007 (218) ELT 488**, dealing with the issue of classification by the manufacturer and the supplier of the goods under a particular heading was please to hold that the appellant who is the consumer of those goods could not get the classification of the manufacturer change. Similarly, the case of **Commissioner C. Ex.** Vs. **Manglam Cement Ltd 2017 (47) STR 349**, holds that it is well settled position of law that the credit availed by an assessee cannot be denied or varied on the ground that the classification of service should have been made in a different category by the provider of service. Variation in the classification or consequent rate of payment of service tax is not possible at the end of the recipient of service. In a recent decision, the Tribunal in **Reliance Industries Ltd** Vs**. CCE & ST, Rajkot 2022 (4) TMI 729**, has observed that classification of service cannot be disturbed or challenged at the end of the service recipient and particularly for denial of cenvat credit. Once the classification is finalised at the end of the service provider the same cannot be altered at the end of the service recipient. We find no reason to take a contrary view as against the settled principles of law holding the field. Consequently, the cenvat credit cannot be denied to the appellant on this ground.

15. The learned Counsel for the the appellant in the written submissions have submitted a chart giving details of the services on which they had availed the cenvat credit and justified the same relying on the decisions mentioned therein. We have gone through these decisions with reference to the respective services and find merit as to the eligibility of the cenvat credit. The said chart is given below:-

<table>
<tr><td>Consulting Engineer Services for preparation of detailed project report, engineering, designing and project management consultancy services in relation to work of erection and commissioning of equipment in MGU

(Credit Rs. 4,97,609)</td><td>• Pepsico India Holdings Pvt. Ltd. v. Commissioner of Central Tax, Tirupati, 2022 (56) GSTL 22 (Tri-Hyd.)
• Dy. General Manager, Tata Motors Ltd. Vs. CCE, 2015 (40) STR 269 (Tri.-Mumbai)
• Hindalco Industries Ltd. v. CCGST, Jabalpur, 2019 (5) TMI 1620 - CESTAT NEW DELHI
• Unique Chemicals v. CCE & ST, Vadodra-II, 2019(8) TMI 200-CESTAT Ahmedabad</td></tr>
<tr><td>Erection, Commissioning and installation services for installation of plant and machinery.

(Credit Rs. 83,56,361)</td><td>• Orient Cement Ltd. v. CCE, Hyderabad, 2017 (51) STR 459 (Tri.-Hyd.)
• CCE, Kolkata v. Texmaco UGL Rail, 2019 (7) TMI 1651 - CESTAT KOLKATA
• Hindalco Industries Ltd. (Supra)
• Unique Chemicals (supra)
• Mukund Ltd. v. Commissioner of Central Tax and Central Excise, Belgaum, 2019(3) TMI 1422-CESTAT Bangalore</td></tr>
<tr><td>Manpower Supply Agencies services for deploying manpower for erection and installation work of equipments etc.
(Credit Rs. 2,90,793)</td><td>• Pepsico India Holdings Pvt. Ltd. (supra)
• Jaypee Rewa Plant v. CCE,2018 (9) TMI 633 - CESTAT NEW DELHI
• Unique Chemicals (supra)</td></tr>
<tr><td>Security Agency Services for securing movable/immovable property at MGU
(Credit-Rs. 2,40,877)</td><td>• Triveni Engineering & Industries Ltd. v. C.C.E. & S.T., Meerut-II, 2017 (3) G.S.T.L. 140 (Tri. - All.)</td></tr>
<tr><td>Works Contract Services in the nature of Erection, Commissioning and Installation Service for augmentation of existing track capacity at railway siding of MGU for inward transport of inputs and outward clearance of goods.
(Credit-Rs. 20,02,604)</td><td>• Jaypee Rewa Plant v. CCE,2018 (9) TMI 633 - CESTAT NEW DELHI
• Orient Cement Ltd. v. CCE, Hyderabad, 2017 (51) STR 459 (Tri.-Hyd.)</td></tr>
<tr><td>Services for Supply of Tangible Goods for hiring of crane and earth moving machinery to shift machinery/equipment at MGU
(Credit- Rs. 4,28,453)</td><td rowspan="2">• Saravana Global Energy Ltd. v. Commissioner of C. Ex., Puducherry, 2017 (52) S.T.R. 179 (Tri. - Chennai)
• Larsen & Toubro Ltd. v. CCE, Mumbai-II, 2018(15) GSTL 66(Tri.-Mumbai)</td></tr>
<tr><td>Hiring of JCB & Heavy Earth Moving machinery service for Erection, Commissioning and Installation of railway track, plant and machinery
(Credit -Rs. 3,97,003)</td></tr>
</table>

Maintenance or repair services for electrification and power supply work at MGU essentially used in relation to manufacture of final product. (Credit-Rs. 24,151)	• **Orient Cement Ltd. (supra)**
Chartered Accountant Services for accounting, regulation compliances, Project audit necessary for completion of expansion/ modernization of MGU (Credit-Rs. 10,382)	• **Manchanda and Manchanda v. Commissioner of C. Ex., Delhi-Iv, 2019 (21) G.S.T.L. 529 (Tri. - Del.)**
Banking & Other financial Services for foreign exchange conversion charges paid to DBS Bank for financing of MGU (Credit- Rs. 1,885)	• **Hindalco Industries Ltd. (supra)** • **Sundaram Clayton Ltd. Vs. CCE, 2016 (42) STR 741 (Tri.-Chennai)**
GTA services for inward transportation of input and capital goods like cables, electric motors, grinding rollers, packers etc. in the MGU. (Credit -Rs.1,41,465)	**Specified in the inclusive part of Rule 2(l)**

16. The Learned Authorised Representative for the revenue has vehemently opposed the appeal and supported the impugned orders. There cannot be any quarrel with the principle that in **Orient Cement Ltd.,** vs. **CC, CEx.& ST, Hyd.-2017 (51) STR 459**, it has been laid down that the changes brought out by the amendment in Rule 2(l) w.e.f. 01.04.2011 is prospective in nature. So far as the decision in **Vikram Cement** vs. **CCEx., Indore -2009 (242) ELT 545**, is concerned, the Bombay High Court was dealing with the issue whether welding electrodes can be called as 'inputs' in terms of Rule 2(k) of Cenvat Credit Rules, 2004, therefore, no reliance could be placed on the said judgement. Similarly, the other case law **Shriram General Insurance Co. Ltd.,** vs. **Commissioner of C. Ex., Jaipur-I - 2021 (44) GSTL 185 (Tri. Del.), Herrenknecht India Pvt. Ltd.,** vs. **Commissioner of GST & Central Tax, Chennai -2019 (28) GSTL 243 (Tri. Chennai)**, **Empire Industries Ltd.,** vs. **Commissioner of C.Ex. Mumbai-III - 2018 (15) GSTL 274 (Tri. Mumbai)**, **India Cements Ltd.,** vs. **Commissioner of C. Ex. & S.T. Guntur -2016**

(45) STR 557 (Tri. Hyd.) and also in **Toyota Kirloskar Motor Pvt. Ltd., vs. Commissioner of Central Tax -2021 (55) GSTL 129 (SC.)**, referred to by the learned Authorised Representative are clearly distinguishable in view of the issue involved therein. We do not agree with the plea of *per incuriam* raised by him relying on **M/s Case New Holland Construction Equipment (I) Pvt. Ltd., vs. CC Ex., Ujjain 02021 (8) TMI 963**, to say that in the case of Hindustan Zinc the law laid down has not been considered as the said decision is based on the earlier decisions on the subject. The case law cited by the authorised representative is not applicable in the present controversy and is clearly distinguishable. We chose to take the same view as has been repeatedly and successively taken in the line of decisions by different Benches of this Tribunal and therefore reliance placed on **Parle International Ltd., vs. UoI -2021 (375) ELT 633** cannot be pressed. He also informed that the decisions of the Tribunal in the above said cases of **Hindustan Zinc**, **Kellogs India** have not been accepted by the department and appeal has been preferred against them before the respective High Courts. However, there is no order of stay by any higher forum and therefore as a matter of judicial discipline the earlier decisions of this Tribunal on the same issue are binding on this Bench.

17. We respectfully agree with the aforesaid decisions and therefore the demand made by the revenue to deny cenvat credit by the appellant and order its recovery is rejected. Consequently, the question of interest and penalty no longer survives.

18. In view of the entire discussion above, the impugned order is set aside. Accordingly, the appeal is allowed.

(Pronounced on 10.04.2023).

(P. V. Subba Rao)
Member (Technical)

(Binu Tamta)
Member (Judicial)

Pant