CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
HYDERABAD
REGIONAL BENCH- COURT NO. – I

CustomsAppeal No. 22188 of 2015
(Arising out of **Order-in-Original** No.VJD-CUSTM-PRV-COM-017-15-16 dated 28.08.2015 passed by Commissioner of Customs (Preventive, Vijayawada)

Terapanth Foods Ltd., .. **APPELLANT**
Maitri Bhavan, Plot No. 18,
Sector-8, Gandhidham,
Kutch, Gujarat – 370 201.

VERSUS

Commissioner of Customs Vijayawada .. **RESPONDENT**
D. No. 55-17-3, 2nd Floor, C-14,
Road No. 2, Industrial Estate,
Vijayawada,
Andhra Pradesh – 520 007.

AND

Customs Appeal No. 22189 of 2015
(Arising out of **Order-in-Original** No.VJD-CUSTM-PRV-COM-017-15-16 dated 28.08.2015 passed by Commissioner of Customs (Preventive, Vijayawada)

Shri Babulal Singhvi Director .. **APPELLANT**
Maitri Bhavan, Plot No. 18,
Sector-8, Gandhidham,
Kutch, Gujarat – 370 201.

VERSUS

Commissioner of Customs Vijayawada .. **RESPONDENT**
D. No. 55-17-3, 2nd Floor, C-14,
Road No. 2, Industrial Estate,
Vijayawada,
Andhra Pradesh – 520 007.

APPEARANCE:
Shri V M Doiphode, Advocate for the Appellant.
Shri Pradeep Saxena & Shri P Amaresh, ARs for the Respondent.

CORAM: HON'BLEMr. ANIL CHOUDHARY, MEMBER (JUDICIAL)
HON'BLEMr. P.V. SUBBA RAO, MEMBER (TECHNICAL)

FINAL ORDER No. A/30231-30232/2024

Date of Hearing:12.02.2024
Date of Decision:05.04.2024

[ORDER PER: ANIL CHOUDHARY]

Customs Appeal No. 22188 of 2015 is filed by The Terapanth Foods Ltd.[1], and **Customs Appeal No. 22189 of**

[1] **Exporter**

2015 is filed by the Shri Babulal Singhvi[2]assailing the Order-in-Original[3] dated 28.08.2015 passed by the Commissioner of Customs (Preventive), Vijayawada whereby he confirmed the proposals made in the show cause notice [4] dated 25.05.2015 issued to them. The exporter is assailing the entire impugned order and Shri Babulal Singhvi is assailing the penalty imposed on him in the impugned order. The operative part of this order is as follows:

a) The quantity of Iron Ore particles of size more than 10 mm present in the Exports made under the Shipping Bill No. 312/10-11 covered in the show cause notice are considered as Iron Ore Fines and are correctly classifiable under Tariff item No. 26011130. Hence, I drop the demand of Rs. 7,21,149/- demanded on account of classification of goods as Iron Ore Lumps.

b) In terms of Section 18 of the Customs Act, 1962, I finalise the provisional assessment of the said Shipping Bills as detailed at para 23 above, and demand Customs duty of Rs. 8,16,059/- (Rupees Eight LakhsSixteen Thousand and Fifty Nine only) from M/s Terapanth Foods Ltd.

c) I demand interest at applicable rates on the amounts mentioned at (b) above, under Section 18(3) of the Customs Act, 1962.

d) I confirm the demand of Customs Duty of Rs. 19,06,508 (Rupees Nineteen Lakhs Six Thousand Five Hundred and Eight only) being the export duty short paid in respect of Shipping Bill No. 312/10-11 in terms of Section 28 of the Customs Act, 1962, by adopting the actual transaction value of the said goods, in terms of Rule 3(1) of the Customs Valuation (Determination of Price of Exported Goods) Rules, 2007 read with Rule 2(1)(b) ibid and sub-section (1) of Section 14 of the Customs Act, 1962.

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[2] **Babulal**
[3] **Impugned order**
[4] **SCN**

e) I demand interest on the amount mentioned at (d) above, from the first day of the month succeeding the month in which the said duty ought to have been paid till the actual date of payment, at applicable rates under Section 28AA of the Customs Act, 1962.

f) I impose a penalty equivalent to differential customs duty of Rs. 19,06,508/- (Rupees Nineteen Lakhs Six Thousand Five Hundred and Eight only) demanded at para (d) above, plus interest up to the date of payment under Section 114A of the Customs Act, 1962 on the Exporter M/s Terapanth Foods Limited. If the Exporter satisfies the condition of payment of duty and interest under first proviso to Section 114A, subject to the satisfaction of the second proviso the penalty shall get reduced to 25% of the penalty determined.

g) I appropriate the amount of Rs. 22,53,560/-paid by M/s Terapanth Foods Ltd., vide TR6 challan No.807/2012 - 13, dated 28/02/2013 towards duty, interest and penalty demanded at para (e), (f) and (g) above.

h) I impose a penalty of Rs. 1,00,000/- (Rupees One Lakh only) on Babulal Singhvi, Director of M/s Terapanth Foods Limited under Section 114(ii) of the Customs Act, 1962. And, I impose a penalty of Rs. 1,00,000/- (Rupees One Lakh only) on Babulal Singhvi, Director of M/s Terapanth Foods Limited under Section 114AA of the Customs Act, 1962.

2. We have heard Learned Counsel for the appellant and Learned Authorised Representative for the Revenue and perused the records.

3. Iron ore fines, the goods which are the subject matter of export in these appeals are subject to export customs duty @20% ad valorem. In dispute in these appeals is the value of the export goods on which duty has to be paid.

4. The exporter entered into a contract with M/s Swiss Singapore Overseas Enterprises Pvt Ltd., Singapore to export 50,000 Metric Tonnes of Iron Ore fines (Wet Metric Tonne

Basis) (+/– 10% at seller's option). The contract provided for a price to be paid @ US$ 114.00 per Dry Metric Tonne of Iron Ore fines on CFR Main Port, China basis, on the basis of 61% Fe per US$103 per DMT CFR Main Port, China on the basis of 60% Fe Article 10 provided for price adjustment. Article 9 provides for payment to be made by irrevocable documentary LOC payable at site issued from a prime International Bank. Article 11 of the Contract provided – CIQ to inspect the commodity for Quantity and Quality at place of discharging port and the CIQ (lab) result at the discharge port shall be final and binding on both the parties. As per Article 14B weighing was to be done at discharging port and as per Article 15 weight and moisture content was to be determined by CIQ. The weight thus, determined shall be basis for final invoice. Article 15 also provided the percentage of moisture loss at the time of loading and discharge will be ascertained at 105 cg. It also provided for adjustment of the price based on the Fe content and the impurities based on the test report of a testing agency viz., CIQ, China. CFR (also known as C&F) is one of the standard agreements of trade where the price includes the cost of the goods as well as the cost of the freight upto the port indicated therein, but not the transit insurance.

5. Appellants filed Shipping Bill No. 312/2010-11 for quantity of 49000 WMT. Appellants paid customs duty of Rs. 94,86,065/- and provisional assessment was done after Appellants furnished the provisional duty bond and undertaking. At the port of discharge Quality Certificate and Inspection certificate were issued by Entry-Exit Inspection and Quarantine of the People's Republic of China, certifying FE content 60.40% and moisture 4.47% WMT 48,932 and 46,744.740 DMT.

6. Final Commercial Invoice No. TFL/IRON/EXP/001-FINAL issued by Appellants for WMT 48,932 and 46,744.740 DMT actual for amount of USD 532,89,036 after making price adjustment as per the FE content. Penalty of USD 84,140.53 was deducted. Thus, final invoice price came to USD 52,44,759.83.

7. Deputy Commissioner of Customs, Krishnapatnam port issued a Demand – Cum – Show Cause Notice demanding customs duty of Rs. 15,37,208/- considering the FE content as 61.40% and 0.6% on the basis of Chemical Examiner's report moisture and 3.50% lumps and interest thereon and to finalise the provisional assessment.

8. Appellants paid Rs. 22,53,560/- vide TR-6 challan No. 807/2012-13 dated 28.02.2013. Appellants' Counsel informed the Dy. Commissioner of Customs that Appellants have not received Show Cause Notice F.No.312/2010-11 referred in letter dated 21.05 2015 informing about fixing hearing on 16.06.2015 and requested to furnish copy of Show Cause Notice dated 06.01.2013 and copy of chemical examiner report.

9. Another Show Cause Notice No. C.No.VIII/10/11/2015-CPC-ADJ (Commr.) OR No.17/2015-Cus based on DRI investigation was issued to the Appellants proposing (i) to reject the FOB value of USD 40,40,922.20 exported under S/B No. 312/2010-2011 dated 18.06.2010 and to re-determine at USD 48,53,066.20 for 46,744.74 DMT of goods actually exported as per the final invoice. (ii) Confiscation of 46,744.74 DMT. (iii) Demand of differential customs duty of Rs. 19,06,508/- in terms of Section 28(1)/28(4) of the Customs Act, 1962. (iv) Interest at applicable rates. (v) Imposition of penalty under Section 114A of the Customs Act. (vi) To appropriate amount of Rs. 22,53,560/- paid by them vide challan dated 28.02.2013 and penalty on Director.

10. Appellants' Counsel requested to club the Show Cause Notice dated 25.05.2015 along with earlier SCN dated 06.01.2013. At the time of hearing, reply dated 03.08.2015 was submitted and Appellants were given a copy of test report in respect of S/B No. 312/2011-2012, inter alia contending as under:

(i) Requested to give copy of calculation sheet submitted by Shri Babulal Singhvi, Director of the Appellants which is not relied upon documents

(ii) Appellants are entitled for refund

(iii) After negotiation price 114 USD PDMT CRF was arrived at by giving discount that there was nothing wrong in negotiating the price when the buyer demanded such discount and therefore USD 114 PDMT is the transaction value.

(iv) Appellants have not received anything in excess of USD 114 from the buyer.

(v) As per Section 14 of Customs Act, 1962, the value of exports goods shall be the transaction value i.e. price actually paid or payable for the goods when sold for export from India for delivery at the time and place of exportation. Further, as per the Customs Valuation (Determination of Value of Export Goods), Rules, 2007 the value of export goods shall be transaction value.

(vi) No such exercise about transaction value of goods of like kind and quality has been made as required under Rule 4. Appellants relied upon this Tribunal judgment in the case of CC(Export), Goa, Vs VGM Exports reported in [2013 (291) ELT 572 (Tri-Mum)].

(vii) That the declared value of USD 114 is supported by contract entered with M/s Swiss Singapore Overseas Pvt Ltd.,

(viii) There is no independent evidence other than statement of Shri Babulal Singhvi in support of the charge that the actual transaction value should be 130 USD and not 114 USD

(ix) Penalty for FE content being less i.e. 60.40 PCT instead of 61.00 PCT basis, has to be deducted as per the contract.

(x) Appellants produced a detailed worksheet as TFL-1 to TFL-4 calculating the differential duty, if any payable.

(xi) Transaction value should be considered as cum duty export price.

(xii) Appellants relied upon Hon'ble Calcutta High Court judgment in the case of Bird And Co. (Pvt.) Ltd., Vs Kalyan Kumar Sen Gupta reported in [1988 (37) ELT 70 (Cal)] and that Appellants have paid excess duty of Rs. 6,31,88,052/- and if FOB price is considered as cum duty value, the excess duty paid by Appellants would be Rs. 86,72,414.45.

(xiii) The issue involved being only interpretation and there is no charge of mis-statement or suppression of information will survive and no penalty will be leviable.

(xiv) Demand of Customs duty under Section 28(1)/28(4) is contrary to the statutory provisions, as the S/B was provisionally assessed.

(xv) Appellants relied upon Hon'ble Supreme Court judgment in the case of CCE, Mumbai Vs ITC Ltd., reported in [2006 (203) ELT 532 (SC)].

11. Counsel for the Appellants filed Additional Submissions requesting for re-testing of sample and cross-examination of chemical examiner Shri N. Manohran and contending that

(i) Moisture contents has to be calculated at 105 Degree C. And it is not known from the test report of chemical examiner as to whether he has arrived at the test result of moisture content at 105 Degree C.

(ii) Test report is conducted after 5 months, hence not reliable.

(iii) As per Article 15, the final dry weight to be calculated by deducting the final free moisture content and thus weight determined shall be the basis for final invoice.

(iv) DMT is not arrived at correctly as required under the contract entered with M/s Swiss Singapore Overseas Pte Ltd.,

(v) Net foreign exchange as sale consideration is received is USD 52,44,759.83 and this will be transaction value on which export duty is leviable, irrespective of quantity in DT.

(vi) Reliance was placed on two judgments of Hon'ble Tribunal in the case of Alpine International Vs CC, Mangalore reported in [2008 (224) ELT 331 (Tri-Bang)] and in the case of Taurion Iron & Steel Co. Pvt Ltd., Vs CCE, Visakhapatnam [2009 (241) ELT 390 (Tri-Bang)] wherein the chemical examiner test report was ignored as against the other test reports submitted.

(vii) For including 3.5% lumps, reliance is placed on CIQ report on FE content as certified by CIQ, report is ignored and therefore the Department cannot pick and choose the contents of any test report.

12. The Learned Commissioner passed impugned Order-in-Original confirming the demand and imposing penalties as aforementioned.

13. Being aggrieved, the appellants are in appeal interalia on the following grounds:

13.1 The Ld. Commissioner in Para 22.1, has erred in taking moisture content of iron ore as per the chemical laboratory report to arrive at dry weight of iron ore inspite of Article 14 and 15 in the contract entered with the buyer which categorically provided that for determination of moisture content and consequently iron ore content testing has to be at 105 Degree C. And the final Dry weight shall be calculated by deducting the final free moisture content as aforesaid from the final wet weight and the weight thus determined shall be the basis for final invoice.

13.2 The Ld. Commissioner ignored the case laws cited regarding re-testing as held in Alpine International Vs CC, Mangalore reported in [2008 (224) ELT 331 (Tri-Bang)] and in the case of Taurion Iron & Steel Co. Pvt Ltd., Vs CCE, Visakhapatnam [2009 (241) ELT 390 (Tri-Bang)].

13.3 The Ld. Commissioner has erred in relying upon chemical examiner's report when in the Appellants' case export duty was charged on transaction value and the transaction value is agreed as per the purchase contract based on specification or test carried out in accordance with the certain agreed norms and when the chemical examiner did not carry out the test as per the norms prescribed in the purchase contract.

13.4 The Ld. Commissioner has erred in holding in Para 24.1 that transaction value is USD 130 per DMT, based on the statement of Shri Babulal Singhvi dated 03.01.2013, though Shri Babulal Singhvi only stated that as per the mutual agreement they negotiated the price. He ignored that Appellant did not receive any amount from the buyer over and above the USD 114 PDMT, which was contract price

and the consideration received by the Appellants is only as per the final invoice.

13.5 The Ld. Commissioner in Para 25 has erred in not giving deduction of USD 84,140.53 from the final invoice on the basis of Fe content being 60.40 as against 61, which was as per the terms of the contract.

13.6 The Ld. Commissioner before deciding the case could have called for TFL-1-4, if the same were not available or illegible.

13.7 The Ld. Commissioner has erroneously invoked Section 28 and accordingly erred in imposing penalty on the Appellants, as Section 28 can come into play only when the assessment was done.

13.8 Appellants further rely upon judgment of this Hon'ble Tribunal in the case of CC, Visakhapatnam Vs Rashmi Metaliks Ltd., reported in [2016 (342) ELT 458 (Tri-Hyd)]. The Hon'ble Tribunal held that the Deptt. accepted BRC and final invoice of exporter and had no doubt or dispute that amount other than what was reflected in final invoice was not received and BRC had to be given credibility.

14. As regards the allegation that with mutual understanding the appellant reduced the price by 16 USD PDMT than the actual negotiated FOB price it is urged that the buyer has retained the amount @ 16 USD per tonne as compensation for earlier exports made by the appellant and there was dispute between the parties with regard to quality and final price. The reduction in price is not due to any discount but only a payment made by the seller to the buyer for an earlier shipment made by them by way of settlement of dispute. The Adjudicating Authority have erred in holding that this amount was payable for the present consignment but adjusted for previous consignment, shall be treated as amount payable for the present consignment and the transaction value shall include the suppressed value of Rs. 3,81,30,160/-.

15. It is further urged that Shri Babulal Singhvi, appellant had stated in his statement dated 03.01.2013 that contract dated 16.06.2010 is for USD 114 PDMT for the entire cargo. The said amount of USD 16 was by way of compensation for quality issue against the previous export consignment to the same buyer made by vessel M.V. Nava Eliza. The buyer had demanded compensation USD 20 PDMT, but the same was negotiated and settled at USD 16 PDMT which was adjusted by using the price of the present export cargo despatched vide M.V. Alcyone, vide Shipping Bill No. 312/2010-11 dated 18.06.2010. Thus, as the export price is a negotiated price the same is the transaction value and the same being business like and the parties being not related has to be given credence and acceptance. Learned Counsel relies on the ruling of Bangalore Bench of this Tribunal in the case of M/s Solaris Chemtech Industries Ltd., Vs CCE & ST, Mangalore Final Order No. 21284-21286/2019 dated 20.12.2019.

16. It is further urged in the present shipment there is no evidence of contemporary export price for similar and identical export of goods to show that the export price of USD 114 PDMT was less than contemporary export price for similar/identical goods exported at the same point of time. Further, there is no allegation that the foreign buyer paid any excess amount other than billed in the final invoice by the appellants.

17. Accordingly, the appellants prays for allowing appeals and setting aside the impugned order.

18. Opposing the appeal, Learned AR for Revenue interalia urges that the points to be decided are:

(i) whether the provisional assessment of iron ores should be finalized basing on the certificate of custom house laboratory or on the certificate at the discharge port and whether iron ore of particle size above 10mm should be classified as iron ore lumps under tariff item 26011110.

(ii) As per IS 1405:2010, if iron ore particles of over 10mm size is less than 5%, the same is not to be treated as iron ore lumps.

(iii) The test report of the Customs Laboratory prevails.

(iv) Relying on Section 14 of Customs Act, 1962 and the phrase 'for delivery at the time and place of exportation' the value to be adopted is FOB.

(v) Actual freight paid is to be taken for giving the deduction on freight. Considering the moisture content and FE content as per Customs Laboratory report and the actual freight paid, provisional assessment is finalised. (para 23)

(vi) Under-valuation-Documentary evidence and the admission of Babulal Singhvi (Director of KSAIL) prove under-valuation to the extent of $ 10/DMT. Overseas buyer is compensating himself and it is not a discount. Suppression in declaring correct TV upheld. Penalty on Shri Babulal Singhvi be upheld.

19. It is further urged that under valuation in the fair price of export have been admitted by Shri Babulal Singhvi, Director, to the extent of USD 10 PDMT by way of compensation to the overseas buyers for previous consignment. In view of the facts, suppression of correct transaction value be upheld. Accordingly, the impugned order may be upheld and the appeals to be dismissed.

20. Learned AR further submits that the cost of freight and transit insurance are not part of transaction value at the port of export (in India) it includes only FOB (Freight on Board) value. This is the value for the purpose of Section 14 and export duty must be calculated on this FOB value. He further urges that the lab report of CRCL will prevail over the lab report at discharge port of the mutually agreed lab fixed by the parties. He further relies on the ruling of Hira Steel Ltd., [2017 (1) TMI 11- CESTAT, Mumbai] wherein it have been held that "departmental laboratory report, unless challenged, has to be accepted as true and correct".

21. The two questions to be answered by us in this case are:

a) Can the transaction value between the buyer and seller be modified by the Customs based on the test report of the chemical examiner of CRCL when the price should be finalised as per the test report of CIQ as per the agreement between the buyer and seller?

b) Can the US$ 10 per MT be added as additional consideration for sale in the case?

22. Duties of Customs are levied on the goods imported into India or exported from India as per section 12 of the Customs Act, 1962[5] at the rates specified in the schedules to the Customs Tariff Act, 1975. These duties can be based on quantity (specific rate of duty) or value (ad valorem rates of duty). If duties are to be levied on the value, such value shall be determined as per section 14 of the Act and the Valuation Rules. Section 14 reads as follows:

> **"14. Valuation of goods**.—(1) For the purposes of the Customs Tariff Act, 1975 (51 of 1975), or any other law for the time being in force, the value of the imported goods and export goods shall be the transaction value of such goods, that is to say, the price actually paid or payable for the goods when sold for export to India for delivery at the time and place of importation, or as the case may be, **for export from India for delivery at the time and place of exportation, where the buyer and seller of the goods are not related and price is the sole consideration for the sale subject to such other conditions as may be specified in the rules made in this behalf**:
>
> Provided that such transaction value **in the case of imported goods shall include, in addition to the price as aforesaid, any amount paid or payable for costs and services, including commissions and brokerage,engineering,design work, royalties and licence fees, costs of transportation to the place of importation, insurance, loading, unloading and handling charges** to the extent and in the manner specified in the rules made in this behalf:
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> ……..."

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[5] **Act**

23. Thus, value for the purpose of determining the duty is the transaction value subject to four conditions (a) that the sale is for delivery at the time and place of exportation; (b) buyer and seller are not related; (c) price is the sole consideration for sale; and (d) subject to other conditions which may be specified by the Rules. The proviso to this section indicates that in case of imported goods, the value of commissions and few other charges have to be included. However, it does not provide for inclusion of commissions in case of exports.

24. The distinction between valuation of export goods and imported goods is also reflected in the respective valuation Rules which fully align with Section 14. Rule 3 and 10 of the Import Valuation Rules deal with the issue and relevant portions of which reads as follows:

> **Rule 3. Determination of the method of valuation. -**
>
> (1) Subject to rule 12**, the value of imported goods shall be the transaction value adjusted in accordance with provisions of rule 10**;
> (2) ..
> (3) ..
> (4) **if the value cannot be determined under the provisions of sub-rule (1), the value shall be determined by proceeding sequentially through rule 4 to 9**.
>
> **Rule 10. Cost and services** . -
>
> (1) In determining the transaction value**, there shall be added to the price actually paid or payable for the imported goods**, -
>
> (a) the following to the extent they are incurred by the buyer but are not included in the price actually paid or payable for the imported goods, namely:-
>
> **(i) commissions and brokerage, except buying commissions**;
>
> (ii) the cost of containers which are treated as being one for customs purposes with the goods in question;
>
> (iii) the cost of packing whether for labour or materials;
>
> ……

> (4) No addition shall be made to the price actually paid or payable in determining the value of the imported goods except as provided for in this rule."

25. We find that the Customs Export Valuation Rules do not provide for addition of any amount to the negotiated price (Transaction Value) or any reduction from it where the parties are not related and the price is at arm's length. If the transaction value has to be determined as per the contract based on the test report of CIQ, it has to be determined so. The test report by CRCL is not relevant to determining the transaction value. It is not for the department to substitute the requirement of test report of CIQ in the contract between the importer and its overseas supplier with the test report of CRCL.

26. Accordingly, we hold that the export price is the transaction value subject to adjustment as per the clause in the contract between the parties. We also find that it is not the case of Revenue that the appellant received anything over and above the transaction value or the amount mentioned in the final invoice on the basis of test report i.e. certification of quantity and quality at the discharge port, on the basis of report of the mutually agreed laboratory.

27. However, as far as the reduction of US$16 per MT from the invoice is concerned, according to the appellant, this was on account of some damages claimed with respect to some previous consignments. In other words, it is the compensation paid by the appellant to the importer and instead of paying this amount, it has been deducted from the invoices in the present transaction. Any compensation paid for any purpose under some other contracts, needless to say, cannot modify the transaction value in this contract. Therefore, the transaction value must be determined without deducting this amount of US$ 16 per MT. Since this compensation has been deducted from the invoice value, it must be added to determine the correct FOB value of the goods.

28. We further find that there is no case of fraud or mis-declaration made out in the facts of the present case. As per Section 14 of the Customs Act, the value of export goods shall be the transaction value i.e. the price actually paid or payable for the goods when sold from India for delivery at the time and place of exportation (FOB Value). We further find that, no case of mis-statement or suppression is made out and accordingly show cause notice issued under Section 28 is bad and against the provisions of law as the final assessment was yet to be made.

29. The impugned order is accordingly modified to the extent that the FOB value shall be the transaction value as finalised between the appellant and its overseas buyer but without deducting the amount of US$ 16 per MT which was the compensation paid by the appellant with respect to some past transactions. Since the invoices have deducted this amount, the same needs to be added so that the correct FOB value is determined. There is no case to impose any penalty on the appellant and accordingly all penalties are set aside.

30. The appeals are allowed and the impugned order is modified to the extent indicated above. We remand the matter to the Adjudicating Authority for the limited purpose of arithmetical calculation of the duty as above.

(Order Pronounced in open court on 05.04.2024)

(ANIL CHOUDHARY)
MEMBER (JUDICIAL)

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

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