CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT AHMEDABAD

REGIONAL BENCH – COURT NO. 02

CUSTOMS Appeal No. 10601 of 2023-DB

[Arising out of Order-in-Original/Appeal No MUN-CUSTM-000-APP-44-23-24 dated 26.07.2023 passed by Commissioner of Custom- Mundra]

K S ENTERPRISES **...Appellant**

73, Naryan Rao Koli Marg,
Masjid Bunder West Mumbai,
Maharastra-400003

VERSUS

C.C-MUNDRA **...Respondent**

Office of the Pr. Commissioner of Customs,
Customs,Custom House, Mundra,
Kutch, Mundra Port and Special Economic Zone,
Mundra, Kachchh,
Gujarat-370421

APPEARANCE:
Shri J C Patel, Shri Rahul Gajera, Advocates appeared for the Appellant
Shri Anand Kumar, Superintendent (AR) for the Respondent

CORAM: HON'BLE MEMBER (JUDICIAL), MR. SOMESH ARORA
HON'BLE MEMBER (TECHNICAL), C.L MAHAR

FINAL ORDER NO. A/ 12075 /2023

DATE OF HEARING:05.09.2023
DATE OF DECISION: 20.09.2023

SOMESH ARORA

The brief facts of the case are that the appellants purchased 1050 No.s of Lithium Ion Cells, being part of the consignment through High Seas Sales Transaction and filed bill of entry No. 4965904 dated 09.03.2023 and sought clearance of "Lithium Ion Cells" against description of Automative Battery" against transferable DFIA's issued against Export of Agricultural Tractors issued as per SION C-979. The assessing officer while assessing the said Bill of Entry No. 4965904 dated 09.03.2023 denied exemption of DFIA benefits with following observation;

"YOUR CLAIM OF DUTY EXEMPTION UNDER NOTIFICATION NO. 19/2015-CUS DATED 01.04.2015 FOR IMPORT OF LITHIUM ION CELL AGAINST DESCRIPTION OF "AUTOMOTIVE BATTERY" MENTIONED IN TRANSFERABLE DFIA NO.S 3011001800 DATED 22.02.2022, 3011001172 DATED 07.02.2022, 3011001775 DATED 11.02.2022 & 3011001785 DATED 15.2.2022 AGAINST EXPORT OF AGRICULTURAL TRACTORS THE IMPORTED GOODS LITHIUM ION CELL IS NOT MENTIONED IN THE DFIA AGAINST DESCRIPTION OF AUTHOMATIVE BATTERY. YOU HAVE NOT SHOWN WHETHER LITHIUM ION CELL IS ACTUALLY USED IN EXPORT GOODS AS MANDATED UNDER PARA 4.12(1) AND 4.12(11) OF FTP THE MATERIAL PERMISSTTED TO BE IMPORTED SHALL BE OF SPECIFIC NAMES/DESCRIPTION OR QUANTITY RESPECTIVELY AS THE MATERIAL USED IN EXPORT OF RESULTANT PRODUCT. FURTHER ITC(HS) NUMBER MENTIONED IN THE IS 85076000 DIFFERS FROM THE ITC(HS) MENTIONED IN THE DFIA AGAINST AUTOMOTIVE BATTERY WHICH IS 85071000.YOUR CLAIM FOR BCD EXEMPTION UNDER THE SAID TRASNFERABLE DFIA CANNOT BE EXTENDED. THE SAID B/E MAY BE ASSESSED ON MERIT. Query raised by 10xxxxxx Group:SA"

2. Aggrieved by, the above query raised by the Deputy Commissioner of Customs, Mundra, the appellant filed appeal on various grounds before Commissioner (Appeals), who vide his order dated 11.04.2023 rejected the same. Aggrieved by the said order, appellants have filed the present appeal.

2.1 Appellant during the course of hearing made following submissions:

- Lithium Ion Cells find use as Automotive Battery in Agricultural Tractors and are therefore covered by the description of "Automotive Battery" given in the said DFIA which are issued against the export of Agricultural Tractors:

- It is evident from the following material that Lithium Ion Cells find use in Agricultural Tractors:

a) Technical Opinion dated 31-03-2023 given by Indian Institute of Technology (IIT), Kharagpur. As per the said technical opinion, EV batteries are typically made up of multiple rechargeable lithium-ion cells connected together to form the battery pack and Electrical Agricultural Tractors are commercially available which use Lithium Ion,

b) Brochure of a manufacturer by the name Battrixx downloaded from website https://www.battrixx.com/e-electric-tractor-lithium- ion-battery-packs.php. As per this Brochure Lithium Ion Battery packs are used in Electric Tractors,

c) Brochure relating to Sonalika Tiger Electric Tractor downloaded from website https://retroev.in/overview.php?id=480&type=Tractor

2.2 It is thus clear that Lithium Ion Cells find use as Automotive Battery in Agricultural Tractors and are therefore covered by the description of "Automotive Battery" given in the said DFIA which are issued against the export of Agricultural Tractors. The same are therefore covered by the said DFIA and eligible for exemption under the said Notification No.19/2015-CUS.

2.3 In Para 5.20 of the Order-in-Appeal, the Commissioner (Appeals) has himself accepted that as per the Technical Opinion of IIT submitted by the Appellant, Lithium Ion Cells answer the description "Automotive Battery" given in DFIA and also find use in agricultural tractors. Yet in the same para, he has wrongly held that the Appellant has not furnished evidence to show that the

imported goods are capable of use as Automotive battery in the export product.

It is Settled law that a transferee of DFIA is not required to establish that the imported goods were actually used in the export product and it is sufficient if the imported goods are capable of use in the export product mentioned in SION:

It is settled law as laid down in the following decisions that if its evident from technical material/ literature that the imported goods find use as per the description of goods given in DFIA, the same would be eligible for exemption and actual use in the export goods need not be proved, particularly when the importer is a transferee of the DFIA:

a) Shalimar Precision Enterprises P. Ltd v CC-2022 (9) TMI 228- CESTAT NEW DELHI:

In this case the DFIA was granted for import of Syntan (Synthetic Tanning Agent) against export of Leather goods and the imported goods were Melamine. The Hon'ble Tribunal held that it is evident from literature that Melamine finds use in leather goods as Syntan and is therefore covered by the DFIA and it is not necessary for the importer to establish that the Melamine was actually used in the export product,

b) Shah Nanji Nagsi Exports P. Ltd v UOI- 2019 (4) TMI 146- BOMBAY HC:

In this case the DFIA was granted for import of "Maize" against export of "Maize Starch Powder" and the imported goods were Pop Corn Maize. The Hon'ble High Court held that since DFIA is transferable there is no condition of "Actual Use". It was held that though Pop Corn was not actually used in the export of Maize Starch Powder, it can be used to manufacture Maize Starch powder since it also has starch contents like other varieties of maize. It was accordingly held that Pop Corn was covered by the DFIA and eligible for the exemption.

c) VKC Nuts P. Ltd v CC-2020 (12) TMI 326:

In this decision the DFIA was issued for import of "Fruit/ Food Flavour/ Dietary Fibre" against export of Biscuits and the goods imported were "Inshell Walnuts". This Hon'ble Tribunal held based on technical opinion that Walnuts are capable of use in Biscuits as source of dietary fibre and are therefore covered by the DFIA and eligible for the exemption and it is not necessary to show their actual use in the export product.

d) Pace Ventures P. Ltd v CC-2019 (9) TMI 135: In this case, the DFIA was issued for import of "Relevant Food Additives" against export of Vegetable Pickles and for import of "Flavouring agent" against export of Biscuits and the goods imported were "Green Cardamom". It was held that Green Cardamom was capable of use as Food additive in Vegetable Pickles and as Flavouring agent in Biscuits and therefore covered by the description given in the DFIA and it is not necessary to establish actual use.

e) Uniborne Food Ingredients LLP v CC-2022 (3) TMI 1002-CESTAT-AHMD: In this decision the Hon'ble Tribunal has held that if the imported goods answer the description of import time given in DFIA, it is eligible for the exception and it is not necessary that it should have been actually used in the export product. In short, the thrust of the argument was that if imported material had possibility of use in a given technology at any point of time, then substitution of one with other is permissible as in the instant case of lithium battery for automotive battery fill Lithium based electric tractors is a known technology and therefore Lithium battery could be used in tractors.

2.4 In Para 5.18 of the Order-in-Appeal, the Commissioner (Appeals) has himself held and found that in view of the judicial pronouncements cited by the Appellant, the import item may not be actually used in the export goods and it is sufficient if it is capable of use in the export product. Although the Appellant has clearly shown with the held of technical opinion that Lithium Ion Cells are capable of use as Automotive Battery in Agricultural Tractors, yet the Commissioner (Appeals) has wrongly denied the exemption.

2.5 On the other hand, the Learned DR reiterates the findings as below of Commissioner (Appeals).

5.4 On perusal of the appeal memorandum, it is observed that the assessing officer, vide query dated 10.03.2023, has proposed to deny claim for exemption on following grounds:

1. Lithium Ion Cell is not mentioned in the DFIA against the description of Automotive Battery.

2. ITC (HS) number mentioned in the Bill of Entry is 85076000 differs from the ITC (HS) number 85071000 mentioned in DFIA against Automotive Battery.

3. Appellant has not shown whether Lithium Ion Cell is actually used in Export Goods as mandated under Para 4.12 (i) and 4.12 (ii) of FTP, as the material permitted to be imported shall be of specific names/description or quantity respectively as the material used in export of resultant product.

5.5 In view of the above, the assessing officer had observed that the exemption under the transferable DFIA cannot be extended to the appellant. It is against this observation, the appellant is contesting in the present appeal. Therefore, the issue for determination before me in the present appeal is whether the appellant is eligible to claim benefit of exemption from payment of Basic Customs Duty (BCD) on Lithium Ion Cell imported by them under the DFIAS issued for export product 'Agricultural Tractors' or otherwise.

5.6 I find that the appellant have filed Bill of Entry No. 4965904 dated 09.03.2023 for clearance of sought clearance of imported goods namely, 'Lithium Ion Cells" against description of Automotive Battery against transferable DFIAS issued against export of Agricultural Tractors issued as per SION C-969. The relevant entry for SION C-969 is reproduced as under:

5.7 I find that the appellant, in the present appeal, have sought to contest the observations of the assessing officer relying upon the judicial pronouncements of various higher appellate forum. Appellant have submitted that the adjudicating authority has erred in holding that DFIA cannot be extended on the ground that ITC (HS) mentioned in the import documents differs from ITC (HS) mentioned in DFIA against "Automotive Battery". In support of their contention, they have relied upon the judgment of Hon'ble Tribunal, Ahmedabad in case of M/s Pace Venture Pvt. Ltd. Vs. Commissioner of Customs, Ahmedabad [Final Order No. A/11615/2019 dated 30.08.2019] wherein Hon'ble Tribunal has observed as under:

> *"9. As regard the reason for denial that CTH is not mentioned in the Licence, we take support from the judgment in the case of USMS Saffron Co. Inc (supra), wherein the tribunal has observed as under:*
>
> *"6.1 The appellant's contention is that duty exemption criterion is only the description (and quantity) mentioned in the SION norms which is described in the DFIA as ITC heading 0900000. But even ITC (HS) Code is not a criterion to get the benefit under the FTP and Customs provisions as long as the item imported falls under the description of goods mentioned in the DFIA. We accept this contention as the goods mentioned in the*

DFIA are "food flavour". It is therefore undisputed that the appellant is entitled to import saffron as a "food flavour" irrespective of ITC (HS) heading mentioned in the DFIA."

From the observation in the above case, it can be seen that the ITC heading is not significant, once the imported goods is covered under the description, the benefit is available. Similar view was taken in the judgment of Devoir Trading Ltd (Supra) wherein following order was given by this Tribunal:

"We however find that the authorities below have sought to deny the benefit of duty free import of inshellalat against the DFIA issued for export of biscuit on the ground that CTH mentioned in the Annexure -A to DFIA are different from the CTH mentioned in the BE"

This view was upheld by Hon'ble Bombay High Court in case of USMS Saffron Co. Inc (supra) reported in 2016 (331) ELT 155. Therefore, merely because CTH was not mentioned or ITC (HS) is not matching so far description covers the goods imported. the benefit is available to the assessee."

5.8 I find that in the above decision, Hon'ble Tribunal, Ahmedabad has relied upon the judicial pronouncements made by Hon'ble High Court and a Tribunal. I also find that the SION declared by DGFT itself does not prescribe any CTH for the inputs. It merely gives the name/ description of the inputs that can be imported under the DFIA and the export goods. Therefore, I am of the considered view that the difference in CTH cannot be a criteria to deny the benefit of DFIA and the observation made by the assessing officer is not legally tenable.

5.9 The appellant have also submitted that product description mentioned in the DFIA under Sr. No. 2 is "Automotive Battery" is a specific term and therefore provisions of Para 4.12 (i) has no application. As per the relevant Para 4.12 of the FTP, "Whenever SION permits use of either (a) generic input or (b) alternative input, unless the name of the specific input together with quantity (which has been used in manufacturing the export product] gets indicated lendorsed in the relevant shipping bill and these inputs, so endorsed, within quantity specified and match the description in the relevant bill of entry, the concerned authorization will not be redeemed. In words, the name/description of the input used (or to be used) in the Authorization must match exactly with the name/description endorsed in the shipping bill." It is the contention of the appellant that "Automotive Battery" is a specific term so as to take the imported goods out of the purview of para 4.12 of the FTP. However, the appellant have not submitted any evidence in support of the contention that the "Automotive

Battery" is a specific term. In my considered view, "Automotive Battery" is a generic term and that Lithium Ion Cell can be one of the form of Automotive battery along with Lead-acid, Nickel-cadmium, Nickel-metal hydride, etc as mentioned under CTH 8507 of the Customs Tariff Act, 1975. Therefore, in my considered view, the appellant needs to satisfy the requirement of Para 4.12(i) of the FTP for claiming exemption under the DFIA scheme.

5.10 Appellant have also relied upon Para 22 the decision of Hon'ble High Court of Judicature at Bombay in case of M/s Shah Nanji Nagsi Exports Pvt. Ltd., Vs UOI, which is reproduced as under:

> *"Neither FTP 4.12 nor SION describes generic or specific terms, therefore, the geral meaning of the word is to be construed. The term generic is an adjective relates to class of group or things or which is not a specific one. In other word use of generic eam is for describing something that refers to whole class of similar things. Respondents' stand that maize is a generic term is based on the submission that there are different varieties of maize namely flint corn, dent corn, hybrid, popcorn etc. This argument does not stand to reason because maize itself is a quality of Cereal. When the term cereal is used, naturally unless it is specified, one cannot understand what it means, Naturally Cereal is generic term which covers all its types like corn, oat, wheat. rice etc. However, when the term maize is used, it is a specific class of cereal apart from its inter se varieties, therefore, the term maize can be well construed as a specific term and therefore, the provision of para 4.12(i) would not apply."*

5.11 On perusal of the above, I find that Hon'ble High Court has observed that the imported goods namely "maize" can be construed as specific term and therefore, the provision of Para 4.12(i) would not apply. In the present case the description "Automotive Battery" is a generic term as discussed above, and therefore provisions of Para 4.12(i) would be applicable in the facts of the case.

5.12 Further, I have also perused the judgment of Hon'ble Tribunal in case of M/s Pace Ventures Pvt. Ltd. Vs. C.C., Ahmedabad, Final Order No. A/11615/2019 dated 30.08.2019, wherein the petitioner had imported Green Cardamom against the description "Relevant Food Additives' and "Flavouring agent"mentioned in the DFIA. The Hon'ble Tribunal had in this case held that clearance of Green Cardamom is eligible under DFIA licence. The relevant Para is reproduced as under:

"7. We find that in licence there is no mention of name of specific items but it only mentioned relevant food additives for pickles FDI approved, therefore all those goods which are used as food additives for making pickles will be covered under this category. Similarly in the case of export product of Biscuits, the imported goods include Flavouring Agent therefore, there is no doubt that the Green Cardamom is used as Flavouring Agent in the manufacture of Biscuits."

5.13 Hon'ble Tribunal further observed that:

"8. As regard issue raised by the department that specific name of Green Cardamom is not mentioned, we find that once the imported goods is covered under broad description in Licence and if any item covered in such broad description will covered. If Revenue's contention regarding specific product being not covered is accepted, then since Licence does not mention specific name of any goods, no any goods can be allowed to be imported under the said Licence, which is not the intention of DGFT in issuance of Licence. Hence the Revenue's view in this regard has no legs to stand. The identical issue was raised in the case of Unibourne Food Ingredients LLP (Supra). wherein this Tribunal has given following observation:

"15. Now coming to the merits of the case, the issue involved is on a narrow compass. In the instant case, the goods imported are "Apple Juice Concentrate". The exemption is sought under Exemption Notification No. 98/2009-Cus., dated 11-9-2009 by presenting a transferable DFIA No. 0310776851, dated 2-4-2014 which permits duty free import of "Relevant Fruit Juice/Pulp/Puree". There is no reason given as to why "Apple Juice Concentrate" is not covered under the description "Relevant Fruit Juice/Pulp/Puree" permitted in the DFIA. Ld. DR could not justify as to how "Apple Juice Concentrate" would not be covered under the description. Relevant Fruit Juice/Pulp/Puree", when the fact that Apple Juice Concentrate can inter alia be used in the manufacturing of export product in DFIA "Assorted Confectionery and Biscuits", is not in dispute, and the Ld. Advocate has produced evidence to show that the imported product can be used in manufacturing of various products which includes candies and confectionery applications and pies and bakery goods."

In the above case, it can be seen that even though the Licence was bearing description or "Relevant Fruit Juice/Pulp/Puree" and the objection was raised that the

imported goods is "Apple Juice Concentrate" and the same is not covered under the description in the Licence, however, Hon'ble Tribunal interpreting the description given a finding taken a view that it cannot be justified as how "Apple Juice Concentrate" would not be covered under the description "Relevant Fruit Juice/Pulp/Puree" when the fact that "Apple Juice Concentrate" can interalia be used in the manufacture of export product in DFIA(Sorted Confectionary and Biscuits). Therefore, taking the ratio of said judgment in the present case also the description of relevant Food Additives/ or Food Flavouring clearly covers the Green Cardamom, therefore, it cannot be said that only because the specific name of Green Cardamom is not mentioned, the benefit will not be given....."

5.14 Similarly in case of M/s VKC Nuts Vs. C.C. Jamnagar (Prev.), Final Order No. A/11365/2020 dated 08.12.2020, petitioner had imported Inshell Walnut and had sought clearance against three different generically described inputs namely, Fruit/flavour/Dietary fibre. Hon'ble Tribunal had observed that Inshell walnut can be used as fruit/flavour/ dietary fibre in manufacture of biscuits and therefore, allowed the benefit of DFAI to the appellant. The relevant para is reproduced hereunder:

"17. The present case is on a better footing that the 'Inshell Walnut is not only capable of being used but invariably used for manufacture of biscuits as fruit/flavor/dietary fibre. This has been held in appellant's own case by the Hon'ble CESTAT-Mumbai in Final Order No.A/85730/2020 dated 11.09.2020. Moreover, as per the custom's lab report dated 08.08.2018 and various technical opinions as discussed above, the Inshell Walnut is used as flavor or fruit/nut or dietary fibre in the manufacture of biscuits/cookies and confectionary. Therefore, there is no dispute that inshell walnut is correctly covered under the description of goods i.e. fruit/flavour/dietary fibre as mentioned in the annexures annexed along with DFIA Scheme as well as specified in SION."

5.15 In the above decisions, I find that Hon'ble Tribunals have considered the provisions of Para 4.12 of the FTP and have taken a view that as long as the import goods are covered by the description given in the DFIA licence, the benefit of exemption cannot be denied.

5.16 In this regard, it is pertinent to refer to the decision of Hon'ble High Court of Judicature at Bombay in case of M/s Shah Nanji Nagsi Exports Pvt. Ltd., Vs UOI [2019(367)ELT 335(BOM.)] wherein Hon'ble High Court has discussed requirement of DFIA

scheme in details. In this case Hon'ble High Court while holding import of popcorn maize under DFIA scheme as valid, observed as under:

> *"22. Neither 4.12 nor SION describes generic or specific terms, therefore, the general meaning of the word is to be construed. The term generic is an adjective relates to class of group or things or which is not a specific one. In other word use of generic term is for describing something that refers to whole class of similar things. Respondents' stand that maize is a generic ferm is based on the submission that there are different varieties of maize namely flint corn, dent corn, hybrid, popcorn etc. This argument does not stand to reason because maize itself is a quality of Cereal. When the term cereal is used, naturally unless it is specified, one cannot understand what it means. Naturally Cereal is generic term which covers all its types like corn, oat, wheat, rice etc. However, when the term maize is used, it is a specific class of cereal apart from its inter se varieties, therefore, the term maize can be well construed as a specific term and therefore, the provision of para 4.12(1) would not apply.*
>
> *23. Respondents would submit that the general norms would indicate that, the items which are imported should be used for manufacturing resultant exportable items. The object of the scheme is to be looked upon to understand whether there exist actual user condition. For this purpose, respondents attracted our attention to the "general notes for all export products groups".*
>
> *Note-1:-*
>
> *"1. The norms have been published in this book with a view to facilitate determination of the proportion of various inputs which can be used or are required in the manufacture of different resultant products. In many cases, the resultant products and the inputs required have been described in generic terms. The applicants shall therefore, ensure that the goods sought for import and actually imported are those. which are used/required in the export product. The items allowed for import in the licence shall be co-related with the description of the export product in the Shipping Bill by the exporter to be authenticated by Customs.*
>
> *For example, if the input allowed in the norms is 'relevant fabrics, only the specific types of fabric i.e. polyester or nylon etc. used in the export product shall be allowed. Similarly, if the norms provide for import of BOPP film*

against export of self adhesive tape, only BOPP film required for manufacture of Self Adhesive Tape will be allowed and not those, which are required as packing material.

Bare Perusal of Note 1 indicates that, there is no actual user condition but the input must be capable for use of export product. In absence of any specific word, the only requirement appears to be of capability of the input product to manufacture the export goods and no necessity to actually use the same. The plain reading of note-1 nowhere conveys that there is actual user condition."

5.17 Hon'ble High Court in the same judgment further observed that

"28. The petitioner has imported maize which is capable of being used in the manufacturing of export goods namely maize starch powder. There is no "actual user condition" so as to restrict right of petitioner to import maize. So long as the export goods and the import item corresponds to the description given in the SION, it cannot be held to be invalid by adding something else which is not in the policy."

5.18 In view of the various judicial pronouncement as discussed above, the ratio that emerges is that the imported goods should be covered by the description of input mentioned in the DFAI licence so as to claim exemption from payment of customs duty. Further, as discussed above, it is observed from the abovementioned decisions that import of Green Cardamom was allowed against the description of "Relevant Food Additives" and "Flavouring Agent" in the manufacture of Pickles and Biscuits respectively because, Green Cardamom can be used as Food additives in pickles and as flavouring agent in Biscuits. Similarly, import of Inshell Walnut was allowed against description of flavor or fruit/nut or dietary fibre after finding that Inshell walnut can be used in the manufacture of biscuits/cookies and confectionary as flavor or fruit/nut or dietary fibre. Import of popcorn maize was also allowed after arriving at the conclusion that popcom maize is capable of being used in the manufacturing of export goods namely maize starch powder. Relying on the above ratio, I find that imported item may not actually be used as inputs in the export goods, but it should be capable of use analogous to the use of imported Input mentioned in the DFIA licence.

5.19 It is the contention of the appellant that the imported goods 'Lithium Ion Cell' are covered by the description of Automotive Battery". In support of their contention they have submitted that they have annexed a few technical references downloaded from

the internet indicating that Lithium Ion cells are used as EV application battery. They have also submitted a printout of a technical opinion from Indian Institute of Technology, Kharagpur on EV Batteries. The relevant paragraph of the opinion is reproduced as under:

> *"Automotive Batteries are of two types. The batteries of conventional automotive Internal Combustion Engine based vehicles are of Lead- Acid type and supply the auxiliaries when the engine is off. Electric or Hybrid Electric vehicles on the other hand use a battery that drives a motor for propulsion that produces part or whole of the propulsion torque when the vehicle runs [5]. This battery is sometimes of the Lead-acid type (as in many 3 wheelers) or of the Lithium-ion type (as in many 4 wheelers). Thus, it can be said that EV battery is covered by the description of Automotive Battery. However, both Lead-acid and Lithium-ion batteries (LIBS) are also used for non- automotive applications like stationery energy storage, uninterruptible power supplies. solar farms etc. A typical BEV will reach from 160 to 250 km, although some of them can travel as far as 500 km with just one charge. An example of this type of vehicle is the Nissan Leaf[7], which is 100% electric and it currently provides a 62 KWh battery that allows users to have an autonomy of 360 km. EV Batteries are typically made up of multiple rechargeable lithium-ion cells connected together to form the battery pack.*
>
> *The following may be noted while considering EV for agricultural purposes:*
>
> *a. Agricultural tractors are also vehicles but of the off-road category, since they are mainly deployed in agricultural fields.*
>
> *b. EV batteries have been used for propulsion of vehicles of a variety of sizes and power from two wheelers to buses and trucks.*
>
> *c. Electric Agricultural Tractors are available in commercial market in India that use Li-ion batteries (for example the Sonalika Tiger Electric tractors uses a 25.5 kWh battery)*
>
> *d. LIBS have been used in numerous EVs (for example in the car Tata Nexon EV and in the bus Tata Starbus EV)*
>
> *From the above, it can be seen that Electric Batteries (EV) are Automotive Batteries used Buses /cars etc. are also*

capable of being used in Agricultural Tractors after Tullable technical modifications."

5.20 On perusal of the above opinion, it can be contended that the description "Lithium Ion Battery" can be covered by the description "Automotive Battery" mentioned in the DFIA. The opinion also elaborates on the circumstances to be kept in view while considering use of Lithium Ion Batteries in Agricultural Tractors. The opinion specifically points out that Sonalika Tiger Electric tractors uses a 25.5 kWh battery, while stating that electric Agricultural Tractors are available in commercial market in India that use Lithium Ion batteries. However, the appellant has not fumished any evidence to show that the imported goods are capable of use as automotive battery and can be used in the export product. On the contrary, it is observed that while filing the Bill of the appellant has submitted a declaration dated 22.2.2023 addressed to the Asstt./ Deputy Commissioner of Customs, Customs House, Mundra, stating that the Lithium Ion Cell 32700 imported vide Invoice No. BLX2301008-1 dated 03.01.2023 is used in Electronics products only. Since the exemption under the DFIA against SION C969 is for Automotive battery, and the imported goods have uses in electronic product. I am of the considered view that the appellant is not entitled to claim exemption. Hon'ble Supreme Court in the case of M/s Dilip Kumar and Company Vs. Commissioner of Customs (Import), Mumbai [2018 (361) E.L.T. 577 (S.C.)] held that exemption notification should be interpreted strictly; the burden of proving applicability would be on the assessee to show that his case comes within the parameters of the exemption clause or exemption notification. In view of the above discussions, the appellant has failed to establish the use of goods imported by them, i.e. Lithium Ion Battery, as automotive battery."

2.6 He further emphasizes that exemption notification are required to be strictly construed and also in case of any ambiguity in language, the benefit must go to Revenue. He seeks support of matter reported in 2018 (361) ELT 577 (S.C) in C.C (Import) Mumbai Vs. Dilip Kumar & Company.

2.7 It is submitted that the issue is no longer res integra and the same are decided in favour of the appellants in identical cases by relying upon the following decisions of this Tribunal as well as Hon'ble High Courts. The

appellant further relies upon the Technical Opinion dated 31.03.2023 opined by IIT, Kharagpur on EV Batteries.

(i) The Hon'ble Bombay High Court (Nagpur Bench) in its order and judgement dated 29.03.2019 in the case of Shah Nanji Nagsi Exports Pvt. Ltd., Vs. UOI reported in 2019 (367) ELT 335 (Bom) .

(ii) The Order & Judgement dated 07.11.2022 passed by the Hon'ble Tripura High Court concurring by the the Judgement and order passed by the Hon'ble Allahabad High Court in the case of Sachin Pandey Vs. UOI.

(iii) The Hon'ble Appellate Tribunal (Ahmedbad) reported 2022(381) ELT 810 (Tri-Ahd) in the case of Unibourne Food Ingredients LLP Vs. Commissioner of Customs, Mundra ,

(iv) Hon'ble Appellate Tribunal in the case of Pace Ventures Pvt. Ltd., Vs. Commissioner of Customs, Ahemdabad vide Final Order No. 1/11615/2019 dated 30.08.2019.

(v) Technical Opinion of IIT, Karagpur on EV battery dated 31.03.2023 has opined that EV Batteries (EV) are 'Automotive Batteries used in Buses/Cars are also capable of being used in Agricultural Tractors after suitable technical Modification.

2.8 It is submitted that the product description mentioned in the DFIA under Serial No.2 is 'Automotive Battery' is a specific term and therefore the provision of Para 4.12(i) has no application. Similarly it is submitted that against the relevant product description of 'Automotive Battery' a single quantity is mentioned in all the DFIA's in question. Therefore Para 4.12 (ii) of FTP is totally inapplicable in the present case.

2.9 It is submitted that Lithium Ion Cell are covered by the description of 'Automotive Battery'. The import documents viz., Invoice copy, Packing List

and Bill of Lading clearly mentions that Lithium ion cells are used as EV application battery. It is settled law that the term used 'Materials' required for manufacture of export products would also cover such entities which are not only directly used or usable as such in the manufacturing process but also which could be used with some processing" inter alia held by Hon'ble Supreme Court in the case of Commissioner of Customs Cal Vs. G.C.Jain 2011(269) ELT 307 (SC .

2.10 Following the ratio of judgement of Hon'ble Supreme Court in the case of Commissioner of Customs , Kolkotta Vs. G.C. Jain and followed by this Tribunal in the case of Unibourne Food Ingredients LLP Vs. Commissioner of Customs , Mundra reported 2022(381) ELT 810 (Tri- Ahd) the term 'Materials' used in Notification No. 19 of 2015 are "raw material, components, intermediates, consumables, catalysts and parts which are required for manufacture of resultant product " are identically worded notification as referred in the Hon'ble Supreme Court judgement .

2.11 It is submitted that the Technical Opinion dated 31.03.2023 of IIT, Kharagpur that EV batteries are typically made up of multiple rechargeable lithium-ion cells connected together to form battery pack. It is opined that Electric batteries (EV) are "Automotive Batteries' used in Buses/Cars etc are also capable of being used in Agricultural Tractors after suitable technical modification.

2.12 The technical opinion of IIT Kharagpur clearly supports the case of the appellant. This Tribunal in the case of VKC Nuts Pvt., Ltd., Vs. CC, Jamnagar vide Final Order No. A/11365/2020 dated 08.12.2020 has held that "Expert Technical Opiniongiven by technical qualified person from a reputed institute like IIT cannot be brushed aside unless such technical opinion is displaced by

specific and cogent evidence. The respondents has not provided cogent evidence to show on the contrary in the instant case. The Hon.ble Gujarat High Court in the case of Inter-Continental (India) Vs. Union of India , reported in 2003(154) ELT 0037(Guj.) is squarely covered in the present case".

2.13 It is submitted that there is no actual user condition existing under DFIA Scheme as held by the Hon'ble Bombay High Court in the case of Shah Nanji Nagsi Exports Pvt. Ltd., Vs. UOI. The ratio of the said judgement has been followed by this Tribunal in the case of Unibourne Food Ingredients.

2.14 As regards the mismatch of ITC (HS) Numbers of goods under import and ITC (HS) Number mentioned in the DFIA, as held by this Hon'ble Appellate Tribunal in the case of Unibourne Food Ingredients LLP Vs. Commissioner of Customs , Mundra reported 2022(381) ELT 810 (Tri- Ahd) under Para 14 which is reproduced below:-

> *"…….. That for claiming DFIA benefit, under Notification No. 19 of 2015, the appellant is only required to satisfy the description, value and quantity mentioned in the DFIA. The imported goods are covered within the description, value and quantity of the DFIA. Therefore the submission that the appellant has not satisfied with the conditions of Notification is not correct. There is no such condition either in the policy or in the procedure or in the Notification No. 19 of 2015 which stipulates that ITC (HS) No. is a criteria for claiming DFIA benefits as held by this Tribunal in the case of USMS Saffron Co. Inc. v. Commissioner of Customs, ACC, Mumbai vide Final Order No. A/3627/15/CB, dated 30-9-2015 [2016 (331) E.L.T. 155 (Tri. - Mum.)]." ….*

2.15 It is further submitted that the Automotive Battery being not a sensitive item specified under Para 4.30 of FTP., it is not required to give a declaration of the technical specification, quality and characteristics of inputs used in the resultant product. The Central Board of Excise & Customs vide Circular No. 46 of 2007 and DGFT Policy Circular No./ 50 of 2008 has clarified the above position of law.

2.16 It is submitted that the vide DGFT Policy Circular No. 72 dated 24.03.2009, flexibility is granted to import alternative inputs either used in the export product or are capable of using in the export goods. The appellant relies upon the following judgements:-

- Commissioner of Customs (Export), Nhavasheva Vs. Sparkling Traders Pvt. Ltd., - 2019 (368) ELT 962 (Tri-Mumbai).
- Final Order No. A/10255/2022 dated 17.03.2022 passed by the Hon'ble Appellate Tribunal (Ahmedabad) in the case of Unibourne Food Ingredients LLP Vs. Commissioner of Customs, Mundra.
- Sachin Pandey Vs. UOI – 2020(371) ELT 34 (All.) .

2.17 It is submitted that the Hon'ble High Court (Allahabad) in the case of Sachin Pandey Vs. UOI , under Para 16, it was inter alia held that " We see no reason to take a different view to take away the benefits otherwise available under DFIA Scheme under the Foreign Trade Policy, whether 2009-14 or 2015-20, merely satisfy the petitioner. According to us the aforesaid judgements of the Punjab & Haryana High Court and Bombay High Court still hold the field, so far as permitting duty-free imports under DFIA are concerned. The contention of the petitioner that duty free import of any goods under DFIA cannot be permitted unless each of the above mentioned 'three essential conditions' are satisfied, clearly runes counter to the above judgements which are binding on authorities. Neither the officers of the respondents can be proceeded against the following such binding precedents nor can the exporters or importers be subjected to any onerous conditions, declarations, bond or undertaking contrary to these binding precedents, which if taken would be non est".

2.18 The Hon' High Court rejected the argument of the petitioner that duty free import of any goods under Transferable DFIA cannot be permitted unless each of the following 'three essential conditions' are satisfied:-

(a) The technical specification/quality and characteristics of the imported goods are specifically declared in the shipping bills by the exporter;

(b) The imported goods are actually used as inputs in manufacture of export product, and

(c) The imported goods are not merely alternative inputs or goods capable of using the export product.

2.19 It is submitted vide its Order and Judgement dated 07.11.2022 , the Hon'ble Tripura High Court inter alia held that under custom notification no. 19 of 2015 that the importability of actually used input under Transferable DFIA , would only apply in those cases where the imported goods are used in the resultant product. In the present case, the inputs used are domestically procured for manufacturing resultant product which is exported. Therefore it is not necessary for a Transferee importer to import only those inputs which are actually used in exported goods.

2.20 There is no Actual user condition mentioned against any of the inputs mentioned in the aforementioned DFIA's. It is submitted that as per provision of Para 4.27 (iv) of FTP- 2015-2020 it is inter alia stipulated that no DFIA shall be issued for an input which is subjected to pre-import condition or where SION specifies AU condition.

2.21 As long as the imported goods are covered under the description, quantity and within the CIF value of the DFIA, there is no restriction to claim DFIA benefits under Notification No. 19 of 2015.

2.22 In view of the above and following the ratio of judgements which are identical to the present case, the imported goods 'EV Ion cells' and/or 'EV Batteries' are covered by the description of 'Automotive Battery' mentioned in the DFIA and are eligible from claiming Exemption from payment of Customs Duty under Notification No. 19 of 2015 and the decision of the lower authority to deny the benefits under the said notification is not correct and legal.

2.23 It is submitted that lower authorities may be directed to issue a certificate for the purpose of revalidation in terms of provision of Para 2.20 of Hand Book as held by this Hon'ble Tribunal in the case of Pushpanjali Floriculture Ltd., Vs. Commissioner of Customs, Nhavasheva – 2015 (327) ELT 0077 (Tri-Mum).

3. Considered contrarian submissions made by both the parties. At the heart of the issue is the controversy emanating from Lithium Ion Cells not having been specifically used in export goods under paras 4.12 (i) (ii) of Foreign Trade Policy. Party had exported automotive batteries classifiable under Tariff Heading 85071000, as against Lithium Ion Cells being classified under Tariff Heading 85076000, being the import item. The party has relied upon various judgments, some of which were considered and distinguished by the Commissioner below. The party has relied upon such decisions to plead that issue is no more res integra and has been decided in their favour by Tribunal as well as various Hon'ble High Courts and they had also relied on technical opinion dated 31.03.2023 of an expert from IIT- Kharangpur that lithium batteries being imported by them were EV batteries, and therefore capable of being used in tractors. Also product literature form various websites was produced before Commissioner (Appeals) who simply rejected the same by one liner that there was a declaration by them on record that batteries imported is used in electronic products only.

3.1 The department on the other hand also seeks to deny benefit of DFIA Scheme to the appellants on the ground that custom Notification No. 19/2015 Customs dated 01.04.2015 dealing with the scheme does not permit benefit of Lithium Ion Cells against description of automotive batteries for use in tractors as a material permitted to be imported under Foreign Trade policy shall be of specific names description or quantity respectively as a material use in export of resultant product. Regarding the placement of reliance by Learned AR on the decision of Hon'ble Supreme Court in the matter of C.C Mumbai Vs. M/s.Dilip Kumar & Company as reported in 2018 (361) ELT 577 (S.C). We find that there is no ambiguity in the notification of which the benefit could be given to the department while interpreting the same. The department was initially of the view that Lithium Ion battery has not been shown to have been used in exported tractors and that party not having done so was disentitled from the benefit of exemption notification which are construable strictly. We find that generally exemption notification is to be construed strictly but exemption notification dealing with export benefit schemes are liable to be liberally construed. Further a notification at threshold while deciding applicability is required to be liberally construed, same after the applicability threshold is passed, is liable to be construed strictly as a matter of interpretation.

3.2 We find that the decision of M/s. Dilip Kumar & Company sought to be relied upon by the department can be pressed into use only when there is ambiguity in the language of the notification. In the instant case no such ambiguity has been brought on record by the department, which can be interpreted in their favour. Therefore, the reliance on M/s. Dilip Kumar & Company by the department is rather mis -placed. To the contrary after having discussed various case law cited by the appellant, Commissioner (Appeals) has

denied benefit only on the ground and by playing on the words "used in electronics only" in B/E, despite appellants agitating through out with opinions and literature that impugned batteries were automotive and capable of use in E.V tractors. A substantive benefit in any case cannot be denied on such ground, specially when it is known that EV tractors use various chip based and lithium based sub assemblies of electronics. Leaned Advocate for the appellant emphasised that under DFR Scheme there is no prescription of actual user condition nor is one to one co-relation between the product exported and the product imported is required, and this is the uniqueness of the scheme. It was also pointed out by the learned Advocate and we agree with the proposition that impugned Customs Notification No. 19/2015 was under challenge and that the Hon'ble Allahabad High Court in Sachine Pandey case (cited supra) upheld non-correlation as one the feature of the DFIA Scheme.

3.3 We further find that in various decisions reported by either side that it is the possibility of use of product against the product exported which has been considered, as criteria for permitting import of product. In Commissioner of Customs (export), Nhavasheva V/s. Sparkling Traders Pvt Ltd. as reported in 2019 (368) ELT 961 (Tri.-Mum) ascorbic acid having multiple applications in pharmaceutical formulation food product etc, was allowed as "corrosion inhibitor". The expert opinion was considered sufficient in this regard to allow the benefit of exemption Notification No. 40/2006-customs pertaining DFI Scheme. It was also pointed out in the course of the decision that importer need not to prove nexus between imported goods and input used in export product so long as imported product was capable of being used under description of license. Actual use in export product was also considered as relevant and it sufficed if capability of being used by the product imported existed. Further in Unibourne Food Ingredients LLP delivered vide Final Order No. A/10255/2022 decided on 17.03.022 this Bench while dealing with duty

free benefits to vital Wheat Gluten flour under Custom Notification No. 19/2015, (which pertains to DFIA Scheme), considered non mention of Wheat Gluten in DFIA no bar when wheat flour description existed in the documents. The Bench held the appellant is only required to satisfy that the product description mentioned in DFIA, was capable of use and there stipulation in Notification 19/2015 that material should be actually used in export product did not exist. During course of its decision, the bench relied upon the decision of Commissioner of Customs Calcutta Vs. G.C Jain as reported in 2011 (269) ELT 307 (S.C) to hold that the term used as "material" required for manufacture of export products would encompass such items also which are not only directly used or but are usable as such in the manufacturing process of the industry." In 2019 (367) ELT 335 (Bom.) in the matter of M/s. Shah Nanji Nagsi Exports Pvt Ltd Vs. U.O.I, also held that DFIA Scheme being export promotion Scheme, the permitted pop corn to be imported against exported product "Maize Starch Powder" and that import of Popcorn Maize was not excluded from scope of term Maize on the ground that popcorn was not used for manufacture of export product i.e Maize Starch Powder. The Hon'ble High Court of Bombay held that so long as export goods and import items correspond to description given in SION, it could not be held to be invalid by adding something else which is not in policy. The materials and technical opinion produced by the party in the instant case clearly show that lithium batteries can be used in e-agri tractors, and therefore are in the nature of automative batteries though may or may not be in the from of traditional batteries. This can also be stated in the light of decision in M/s. Shalimar Precision Enterprises Pvt as reported in 2022 (9) TMI 228 (CEATAT-Del.), wherein consignment of melamine imported by the appellants was allowed duty free import against description of Syntan the term "syntan" referred to synthetic agent. The findings which are relevant for the purpose of the present dispute and are therefore reproduced below:

"21. The undisputed facts are that the appellant had imported Melamine declaring it Melamine and claiming the benefit of exemption under DFIA licence which permitted import of "Syntan". The short question which arises is whether the Melamine is a Syntan or otherwise. The Proper Officer had cleared the consignment for home consumption accepting Melamine to be Syntan. Thereafter, DRI initiated investigations and felt that Melamine was not Syntan. During enquiries by DRI importers had pointed out to it the order of the Tribunal in Dimple Overseas Ltd. holding that Melamine was a Syntan. However, the Additional Director, DRI, felt that the order of the Tribunal was not correct and therefore proceed to issue the show cause notice. The show cause notice was based on an expert opinion by CLRI stating that Melamine cannot be used directly on leather as Syntan, but a condensate can be made with formaldehyde and thereafter the condensate can be used in tanning leather.

22. According to the literature provided by the learned Counsel for the appellant including a patent and extracts of chemical dictionaries, melamine can be used for tanning leather without making a condensate first. It is clear that Melamine and formaldehyde can be simultaneously used on the leather for tanning instead of making a condensate first. Since the expert opinion is contrary to the published literature the appellant sought cross-examination of the expert. The Adjudicating Authority issued letters but the expert did not appear. The Adjudicating Authority could have issued summons to him to force his appearance, but he did not do so. Instead, he chose to rely on the expert opinion, which was contrary to the other published scientific literature produced by the appellant and confirmed the demand. In our considered view, such an approach cannot be sustained. Learned Authorized Representative has argued that the expert opinion by Government Chemist cannot be brushed aside. We agree. However, if the expert opinion is contrary to some other technical literature and when the assessee seeks a cross-examination of the expert it must be provided before the expert's report can be relied upon. On cross-examination, perhaps, there would be better clarity as to how the expert held a view contrary to other technical literature. Therefore, we find the reliance on the expert opinion of CRCL not correct in this factual matrix.

23. We also find that prior to the issue of show cause notice there was an order of the Tribunal holding that Melamine qualifies as Syntan. The Additional Director of DRI and the adjudicating authority effectively said that the Tribunal was not correct. If it be their opinion, it was open for them to assail the

order of the Tribunal before a higher judicial forum. Instead, the Additional Director DRI and the Assistant Commissioner have arrogated to themselves the role of a superior authority over the Tribunal and ignored the judicial precedent which is not only highly irregular, but is also in violation of judicial discipline.

24. Another ground in the show cause notice was that the original exporter from whom the appellant purchased the licence had not used Melamine in manufacture of exported products. As has already been recorded in the show cause notice itself DGFT had clarified that the imported material need not have been used and it is sufficient if it is capable of being used in the manufacture of final products. In our considered view, neither the Additional Director DRI who issued the show cause notice, nor the adjudicating authority who confirmed the demand or the Commissioner (Appeals) have a jurisdiction to modify the scope of the licence when it is clarified by the licensing authority DGFT itself. So long as Melamine can be used as Syntan which appears to be true from the literature produce before us and also the decision of this Tribunal and Dimple Overseas Ltd. it qualifies as Syntan.

25. Even if it is presumed that for the sake of argument that all the technical literature is wrong and only the expert at CLRI is correct and Melamine cannot be used directly as Syntan, but it has first to be treated as formaldehyde to make a condensate with formaldehyde before being used, as held by the Supreme Court in G.C. Jain it would make no difference. It still qualifies as raw material and can be imported under the licence. Adjudicating Authority has sought to distinguish G.C. Jain on the ground that the chemical in that case was different. In our considered view drawing such a distinction is highly misplaced. The question is whether materials which are used in manufacture of final products after some processing and not directly qualify for imports under the licence or not and G.C. Jain answered in affirmative and this ratio applies in this case as well.

26. Another ground on which the demand was confirmed is that the HSN headings of Syntan and HSN heading of Melamine are different. We find from the standard input/output norms published by the DGFT and also from the licence that the HSN codes are not specified when allowing imports in the licence and only the materials are indicated. So long as the goods match the description, they can be imported. The customs officers cannot add conditions to licence and insist that the inputs have to fall under a particular HSN.

27. Learned Authorized Representative has placed reliance on the order of the Tribunal in the case of Balaji Action Buildwell. We find that before the Tribunal in that case was only the expert opinion of CLRI, Chennai which stated as follows "Melamine cannot be used, as such, in leather processing as Syntan". It does not appear from the order that any of the technical literature contrary to this opinion of CLRI were produced in that case by appellants before the Tribunal. It is not recorded that Melamine can be used directly, as such, on leather as a Syntan as has been the assertion of the appellant in this case from the very beginning itself.

28. We further find that in that the judgment of the Supreme Court in the case of G.C. Jain holding that the materials need not be used directly, but can be used after some processing and will still qualify for exemption under licence was not brought to the attention of the Tribunal. Thus, both on the substantial question of law, which was laid down by the Supreme Court in G.C. Jain and the technical literature were not placed before the Tribunal in that case. In this context that the Tribunal had passed the order.

29. The present case is distinguishable inasmuch technical literature has been provided by the appellant to assert that the expert opinion was not correct and cross-examination was sought, but it was not provided for the reason the expert did not show up despite notices by the Adjudicating Authority. In this case, the judgment of the Supreme Court in G.C. Jain has also been brought to our notice.

30. Further it has already been clarified that DGFT itself had clarified that the material need not have actually been used but so long as it is capable of being used in the manufacture of final products it clarifies under the licence.

31. To sum up, the lower authorities have confirmed the demand ignoring the order of this Tribunal in Dimple Overseas Ltd., ignoring all the technical literature which state that Melamine can be used directly for tanning leather, relying on the opinion of CLRI contrary to the published literature and without even allowing cross-examination of that expert, on the ground that Melamine was not used in the export products contrary to the DGFT's clarification that actual use does not matter and on the ground that the HSN codes of Syntan and Melamine were different although there is no stipulation of HSN in the licence and even contrary to the law laid down by Supreme Court in G.C. Jain that goods which are used even after same processing and not directly can be imported under the licence.

32. In view of all the above, the impugned order dated 18.06.2019 cannot be sustained and is set aside with consequential relief, if any, to the appellant. The appeal is, accordingly, allowed."

3.4 On the basis of aforesaid decisions as well as other cited by the appellants the following propositions have emerged in relation to DFIA scheme:

(1) That it is not the actual use but the possibility of use in a given technology that has to be seen while permitting the benefit under DFIA Scheme. While deciding the possibility of use, department can always look into some technical and other opinions to come to the conclusion that with advent of technology certain items have become capable of use in particular innovative technology even when it was not so earlier.

3.5 To the extent a particular material is capable of use even in any industry due to new patented or innovations in technology, the same shall be permitted to be imported against export of any specified material. It will be advisable to approach and decide the issue by the adjudicating authority keeping in mind that the DFIA Scheme unlike some other export scheme in the past which required some kind of a correlation in Tariff Heading does not require so as per various judicial pronouncements as well as by the application of the relevant notification. While the legislative purpose and intent of policy makers is not required to be looked into for interpreting any notification, it can be broadly analysed that if at any stage policy makers want to encourage innovation and advent of new technologies including usage of new materials, then such broad based imports within an industry and within same SION may be require to be encouraged, rather than persisting with old technologies and materials which can only restrict innovation.

4. From the above discussion as well as various decisions cited during course of discussion, we are inclined to accept the appeal of the party with consequential relief.

5. Appeal is allowed.

(Pronounced in the open Court on 20.09.2023)

(SOMESH ARORA)
MEMBER (JUDICIAL)

(C.L MAHAR)
MEMBER (TECHNICAL)

PALAK