CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD

REGIONAL BENCH - COURT NO.I

Excise Appeal No.1653 of 2012

(Arising out of Order-in-Original No.12/COMMR./GZB/2011-12 dated 29.03.2012 passed by Commissioner Customs, Central Excise & Service Tax, Ghaziabad)

M/s Shyam Forgings P. Ltd.,
(Formerly known as Shyam
Forgings Pvt. Ltd.-Unit-II) **.....Appellant**
(6th KM Stone, Chhapraula, District – Gautam Budh Nagar, U.P.)

VERSUS

Commissioner of Central Excise, Ghaziabad ....Respondent
(C.G.O. Complex-II, Kamla Nehru Nagar, Ghaziabad)

WITH
Excise Appeal No.1654 of 2012

(Arising out of Order-in-Original No.12/COMMR./GZB/2011-12 dated 29.03.2012 passed by Commissioner Customs, Central Excise & Service Tax, Ghaziabad)

Shri Nitin Agarwal, Director **.....Appellant**
(6th KM Stone, Chhapraula, District – Gautam Budh Nagar, U.P.)

VERSUS

Commissioner of Central Excise, Ghaziabad ....Respondent
(C.G.O. Complex-II, Kamla Nehru Nagar, Ghaziabad)

APPEARANCE:

Shri Kamaljeet Singh, Advocate for the Appellant
Shri Manish Raj, Authorized Representative for the Respondent

CORAM: HON'BLE MR. P.K. CHOUDHARY, MEMBER (JUDICIAL)
HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)

FINAL ORDER NOs.- 70480-70481/2024

DATE OF HEARING : 28 February, 2024
DATE OF DECISION : 30 July, 2024

P. K. CHOUDHARY:

The present appeal has been filed by the Appellants assailing the impugned Order-in-Original No.12/COMMR./GZB/2011-12 dated 29.03.2012 passed by the

Commissioner of Customs, Central Excise & Service Tax, Ghaziabad confirming demand of Central Excise duty of Rs.2,19,91,916/- (inclusive of education cess) and Cenvat credit of Rs.63,45,801/- (inclusive of education cess). Penalty, equal to the total confirmed demand of Rs.2,83,37,717/- has also been imposed. Shri Nitin Agarwal, Director has come up in appeal against penalty of Rs.30,00,000/- imposed on him.

2. Briefly stated, the facts of the case are that Appellant has two units. Its unit-I is engaged in manufacture and clearance of flanges of Carbon Steel, Stainless Steel and Alloy Steel falling under Chapter 73 of the Central Excise Tariff Act, 1985. Unit-II is engaged in manufacture and clearance of rounds and ingots of carbon steel, mild steel, alloy steel and stainless steel falling under Chapter 72 of the Central Excise Tariff Act, 1985. DGCEI carried out search in the two units of the Appellant, its sister concern M/s. Kunj Forgings Pvt. Ltd[1]. residence of the Directors, some job workers and some suppliers of raw material. It was seen that scrap arising out of manufacturing activity of KFPL was the main raw material of Unit-II of the Appellant and the finished goods manufactured by Unit-II was main raw material of KFPL. Major part of finished goods manufactured by Unit-II was being sold to KFPL and major part of raw material of Unit-II was being supplied by KFPL. All the four Directors of Appellant are Directors in KFPL while KFPL has one more Director. During the search in Unit-I, all stocks of finished goods and raw material were found tallying with the stock registers. In Unit-II, all stocks were found tallying with the stock register. Only discrepancy in stock of stainless steel scrap was noticed which was accepted by the Director Shri Nitin Agarwal and duty thereon was deposited. During searches, some documents have been recovered from the residences of the Directors. Statements were recorded during the course of investigation. As a consequence of the investigation, Show Cause Notice[2] dated 09.02.2009 was issued

[1] KFPL
[2] SCN

raising demand of Central Excise duty and Cenvat credit. The production of the Appellant has been calculated by assuming that 678 units of electricity is required for manufacture of 1 M.T. of ingots. The demand of Rs.1,87,07,618/- on Ingots and Rs.4,21,441/- on risers and runners has been raised on this ground. The balance demand was on the basis of the documents resumed during the search and the shortage noticed at time of search. The Appellant was required to show cause as to why Central Excise duty of Rs.2,15,60,701/- and education cess of Rs.4,31,215/- and Cenvat Credit of Rs.62,21,374/- and education cess of Rs.1,24,422/- should not be demanded and recovered from them and the sum of Rs.35,00,000/- deposited as excise duty, Rs.4,35,859/- as excise duty and education cess of Rs.8,717/- should not be appropriated against the said demands, interest under Rule 14 of the Cenvat Credit Rules, 2014[3] read with Section 11AB of the Central Excise Act, 1944 was sought be demanded. Penalty was sought to be imposed on the Appellant under Rule 25 of the Central Excise Rules, 2002, Rule 15(2) of the CCR, 2004 and Section 11AC of the Central Excise Act, 1944. Personal penalty was also sought to be imposed on Shri Nitin Agarwal, Director of the Appellant.

3. The SCN was adjudicated and the impugned Order-in-Original was passed by the ld. Commissioner of Central Excise, Ghaziabad who confirmed the demand of Central Excise duty and Cenvat Credit with applicable interest and imposed equivalent penalty on the Appellant. Personal penalty of Rs.30,00,000/- has been imposed on the Director Shri Nitin Agarwal.

4. Shri Kamal Jeet Singh, Advocate appeared on behalf of the two Appellants viz. Shyam Forgings Pvt. Ltd. and Shri Nitin Agarwal. The ld. Counsel informed that on the basis of the same investigation and the same evidence and statements of the same witness, a separate SCN was issued to KFPL which was adjudicated by Order-in-Original

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[3] CCR, 2004

No.61/COMMISSIONER/GZB/2009 dated 24.12.2009. In appeal before the Tribunal, the said Order-in-Original in case of KFPL was set aside.

5. Period of demand in the present case is for the period from March, 2005 to May, 2006. The ld. Counsel submitted that demand is on account of allegation of clandestine removal of ingots which are alleged to have been manufactured by showing excess consumption of electricity, demand on ingots on the basis of ledger pages, demand on risers & runners which are alleged to have been manufactured but not accounted for on the basis of electricity consumption, alleged shortage in quantity of raw material and inadmissible Cenvat credit on receipt of scrap.

5.1 He contended that a major portion of the demand has been calculated on the presumption that only 678 units of electricity are needed to manufacture 1 MT of finished goods (Ingots/Rounds). On this basis, it has been alleged that 6564.657 M.T. of ingots and 184.454 M.T. of runners and risers were manufactured and removed clandestinely by the Appellant over and above what was reflected in the statutory records during the period 2004-05, 2005-06 and 2006-07.

5.2 That power consumption depends on various factors viz. process of manufacture, quality and specification of finished goods manufactured i.e. whether M.S., C.S. or SS and whether ingots, rounds, castings etc., quality and specification of raw material consumed, status of power supply, voltage fluctuations, availability of labour, maintenance status of furnace etc.

5.3 That even the Department has accepted that power consumption cannot be as low as 678 units per M.T. A letter was issued by Director General (Audit) advising all Commissionerates to issue SCNs to units showing consumption of more than 1000 units per M.T.. Thus, even the Department accepted that power consumption is at least 1000 units per M.T. The SCN and impugned order wherein demand has been raised on the basis of power consumption of 678 units per M.T. are thus not sustainable.

5.4 That even SCNs issued on the basis of power consumption being more than 1000 units per M.T. were set aside by the Tribunal.

5.5 That it has been held in, *inter alia*, the following cases that demand of duty cannot be confirmed on the basis of estimated electricity consumption :-

- **Om Shanti Steel & Castings Pvt. Ltd. Vs. UOI 2017 (347) E.L.T. 441 (Jhar.).**
- **CCE, Bhopal Vs. Ramadevi Steels Pvt. Ltd. 2017 (345) E.L.T. 128 (Tri. Del).**
- **CCE, Chennai-I Vs. Indian Steel & Allied Products 2016 (344) E.L.T. 292 (Tri. Chennai).**
- **R.A. Castings Pvt. Ltd. Vs. CCE, Meerut-I 2009 (237) E.L.T. 674 (Tri-Delhi) Upheld in 2011 (269) E.L.T. 337 (Allahabad) Upheld in 2011 (269) E.L.T. A108 (SC).**
- **Commr. of C.Ex., Meerut-I Vs. R.A. Castings Pvt. Ltd. 2011 (269) E.L.T. 337 (All.).**
- **Survarna Alloys Steels P. Ltd. Vs. CCE (4) E.L.T. 248 (Tri-Bang.).**

5.6 That there is no corroborative evidence of procurement of raw material, utilization of labour, capacity of furnace, clandestine removal of finished goods, transportation of finished goods cleared clandestinely, octroi receipts, weighment slips, bilties, receipt of consideration etc. to sustain allegation of clandestine manufacture. Allegation is based solely on electricity consumption which is not sustainable. He relied upon the following judgment :-

- **CCE, Raipur Vs. J.J. Re-Rollers 2017 (348) E.L.T. 99 (Tri. Delhi).**

5.7 That the allegation/ finding that the capacity of the furnace installed in the unit of the Appellant is more than 7 M.T. is not correct. The invoice of furnace manufacturer, M/s. Inductotherm (India) Pvt. Ltd., shows capacity of the furnace as 5 MT. The electricity load of the Appellant sanctioned by the Managing

Director, Paschimanchal Vidyut Vitran Nigam Ltd. is also for a 5 M.T. Induction Furnace only. Hence all calculations made in the SCN and impugned order on the basis of 7 M.T. furnace capacity are erroneous and merits to be set aside.

5.8 That Officers of DGCEI, DZU, New Delhi visited unit of the Appellant on 22.05.2008 and conducted heat study. The power consumption was found to be 1144 unit per M.T. which also proves that the Department's allegation that only 678 units per M.T. are consumed is wrong and the demand on this basis is not sustainable.

5.9 That Chartered Engineer visited unit of the Appellant on 20.04.2009, 22.04.2009, 25.04.2009 and 12.05.2009. In his study, power consumption was found to be 950 units per M.T. for M.S., 1150 units per M.T. for CS, 1250 Units per M.T. for M.S. Castings and 1300 units per M.S. for stainless steel.

5.10 That the demand of Rs.4,44,576/- on alleged shortage of 23.688 M.T. of S.S scrap is not sustainable. The physical verification was done by Officers at the time of their visit on 12.05.2006 on the basis of eye estimation only. The fact that physical verification was done by eye estimation only is borne out by complete absence of weighment slips and inventory in the panchnama.

5.11 That panch witness Shri Manish Kumar was not present during the proceedings but was made to sit outside and was called in to sign the Panchnama only after conclusion of the proceedings.

5.12 That if physical verification is carried out on eye estimation, demand of duty is not sustainable as has been held, *inter alia,* in the following cases :-

- **Shree Rolling Mill Vs. CCE, Raipur 2021 (377) E.L.T. 883 (Tri. Del.).**
- **Surya Wires Pvt. Ltd. Vs. CCE, Raipur 2021 (376) E.L.T. 550 (Tri. Del.).**
- **Super Smelters Ltd. Vs. CCE, Durgapur 2020 (371) E.L.T. 751 (Tri. Kol).**

- **Shree Nakoda Ispat Ltd. Vs. CCE, Raipur 2017 (348) E.L.T. 313 (Tri. Del.).**
- **Nilesh Steel & Alloys P. Ltd. Vs. CCE, Aurangabad 2008 (229) E.L.T. 399 (Tri-Mum).**
- **Hans Metals P. Ltd Vs. CCE, Kanpur 2006 (199) E.L.T. 521 (Tri-Delhi).**
- **U.P. Alloys P. Ltd. Vs. CCE, Kanpur 2007 (213) E.L.T. 412 (Tri-Delhi).**
- **CCE, Vadodara Vs. Air Command India Ltd. 2008 (230) E.L.T. 152 (Tri-Ahmd.).**
- **Banco Products India Ltd. Vs. CCE, Vadodara 2008 (232) E.L.T. 762 (Tri-Ahmd.).**

5.13 That demand of duty of Rs.4,21,441/- has been raised on runners and rises. This demand has also been calculated on the basis of electricity consumption only. Runners and risers are scrap which arises during manufacture of ingots. These are re-used captively in the manufacturing process as these are nothing but scrap.

5.14 That the allegation that Appellant has cleared runners and risers without payment of Central Excise duty is without any basis. The quantity of runners & risers allegedly manufactured and cleared without payment of excise duty is based on the allegation of excess electricity consumption. Demand on the basis of excess consumption of electricity is not sustainable. No evidence has been adduced by the Department to substantiate the allegation that runners and risers were removed from the unit by the Appellant. Secondly, the Appellant also purchases scrap from outside so it does not stand to reason that the Appellant would not re-use scrap generated in its own unit.

5.15 That where goods produced in a unit are consumed captively, duty of excise is not leviable in terms of the provisions of Notification No.67/95-CE dated 17.03.1995. Hence demand of duty in respect of runners and risers is not sustainable.

5.16 That Cenvat credit of Rs.63,45,801/- has wrongly been denied to the Appellant. The demand is based on the allegation that M/s KFPL has only issued invoices to the Appellant without actual movement of goods.

5.17 That scrap was removed by KFPL on payment of duty. No SCN has been issued to KFPL alleging that they have only issued invoices without removal of goods to the Appellant. In the present SCN also, KFPL has not been made a co-noticee for imposition of penalty alleging that they have only issued invoices on which Cenvat credit has been wrongly availed by the Appellant. The Department has accepted the self assessed returns of KFPL. Hence allegation that KFPL has issued invoices without movement of goods is not sustainable.

5.18 That the Department has not led any evidence to show that goods cleared by KFPL were diverted to some other party while the Appellant has only received invoices on which Cenvat credit was availed. In the absence of evidence, the allegation that only invoices have been received by the Appellant without goods is not sustainable.

5.19 That in the case of KFPL, vide Final Order No. A/70724-70725/2018-EX(DB) dated 05.04.2018, it has been held that KFPL has not cleared ingots in the garb of scrap but have cleared scrap only on all invoices of scrap. Thus, the Appellant has received scrap from KFPL and has not received invoices only without accompanying goods. Hence, demand of Cenvat Credit is not sustainable.

5.20 That the very fact that no discrepancies were noticed in Unit-I of the Appellant (Refer para 10.2 of SCN) establishes the *bona fides* of the Appellant.

6. The ld. Counsel for the Appellants also submitted that there was no corroborative evidence to show that goods were manufactured and removed unaccountedly. There was no discrepancy in stock of raw materials apart from a very minor discrepancy in stock of M.S. Scrap which was noticed only because stock verification was conducted by eye estimation. There was no evidence of receipt, transportation or payment for unaccounted raw material. Similarly, there was no evidence of

removal, transportation or receipt of consideration to support allegation of unaccounted removal of finished goods.

7. The ld. Counsel also placed reliance on the judgment of the Tribunal in the case of **Arya Fibres Pvt. Ltd. Vs. Commissioner of Central Excise, Ahmedabad reported in 2014 (311) E.L.T. 529 (Tri-Ahmd.)** wherein it has been held that reliance on private records seized from buyer's premises cannot be the sole basis for demand especially when corroborative evidence like purchase of extra raw material, actual removal of clandestine goods, receipt of sale proceeds etc. is not produced. In the case of **Nova Petrochemicals Vs. CCE, Ahmedabad** reported in **2014 (311) E.L.T. 529 (Tri-Ahmd.)**, the Tribunal has laid down the fundamental criteria which must be established by Department to prove clandestine manufacture. Ld. Counsel contended that this criteria has not been met in the present case. That penalty is not imposable on the Appellant in the facts and circumstances of the present case as the demand of duty and Cenvat credit itself is not sustainable, being based on conjectures and surmises.

8. The ld. Departmental Representative reiterated the findings given by the Adjudicating Authority and submitted that the Order-in-Original was proper, legal and maintainable.

9. Heard both sides and perused the appeal records and the case laws cited by the ld. Counsel for the Appellants.

10. Para 50 of the impugned OIO contains a chart showing details of how demand of duty and Cenvat credit has been calculated. The demand at Sr. No.1, 3 and 5 is on the basis of electricity consumption. The demand at Sr. No.2 and 4 is for M.S. Ingots which has been calculated on the basis of ledger pages. The demand at Sr. No.2 is on the basis of ledger pages not recovered from residence of Directors. The demand at Sr. No.4 is on basis of ledger pages and documents recovered from the residence. The demand at Sr. No.6, 7 and 8 is in respect of risers and runners alleged to have been manufactured but not accounted for based on the electricity consumption of the unit.

The demand at Sr. No.9 is in respect of shortage in quantity of raw material found on 12.05.2006. The demand at Sr. No.10 (incorrectly numbered in 010 as 9) is on account of inadmissible Cenvat credit on receipt of scrap. We proceed to consider each of these separately.

11. The major portion of demand (C.Ex. duty Rs.1,83,40,802/- including education cess) is on the basis of electricity consumption. Demand for M.S. Ingots has been calculated by taking the electricity consumption as reflected in the electricity bills of the Appellant. It has been presumed that only 668.568 units of electricity are needed to manufacture 1 M.T. of ingots. The contention of the Appellant is that consumption of electricity varies between 900 to 1000 units per Ton. There is no corroborative evidence of procurement of any unaccounted raw material, transportation and/or seizure of any unaccounted raw material in the unit of the Appellant or during its transportation, payment trail for unaccounted raw material. No suppliers of unaccounted raw material have been identified. There was no discrepancy in stock of finished goods at the time of visit of the Officers. No finished goods were seized during their unaccounted removal. No purchasers of allegedly clandestinely cleared finished goods have been identified. No unaccounted cash has been recovered from the premises of the two units of the Appellant or from residence of Directors. Thus, allegation of clandestine removal is only on the basis of electricity consumption. In the case of **Commissioner of C.Ex., Meerut-I Vs. R.A. Castings Pvt. Ltd. reported in 2011 (269) E.L.T. 337 (All.)**, Hon'ble Allahabad High Court, while upholding the order of the Tribunal reported in **2009 (237) E.L.T. 674 (Tri. Delhi)** held that mere electricity consumption cannot be the sole basis for determining duty liability. This judgment was upheld by the Hon'ble Supreme Court in the case of **Commissioner Vs. R.A. Castings Pvt. Ltd. 2011 (269) E.L.T. A108 (SC).**Para of the judgment of Hon'ble Allahabad High Court reads :-

> *"3. Being aggrieved by the impugned orders, the respondents filed appeals before the Customs, Excise & Service Tax Appellate Tribunal, New Delhi. The Tribunal observed that it is settled principle of law that the electricity consumption cannot be the only factor or basis for determining the duty liability, that too on imaginary basis, especially when Rules 173E mandatorily requires the Commissioner to prescribe/fix norm for electricity consumption first and notify the same to the manufacturers and thereafter ascertain the reasons for deviations, if any, taking also into account the consumption of various inputs, requirements of labour, material, power supply and the conditions for running the plant together with the attendant facts and circumstances. The Tribunal further observed that no experiment have been conducted in the factories of the appellants for devising the consumption norms of electricity for producing on MT of steel ingots. Tribunal also observed that the electricity consumption varies from one heat to another and from one date to another and even from one heat to another within the same date. Therefore, no universal and uniformly acceptable standard of electricity consumption can be adopted for determining the excise duty liability that too on the basis of imaginary production assumed by the Revenue with no other supporting record, evidence or document to justify its allegations. The Tribunal has also considered the report of Dr. Batra, which has been relied upon for making the allegations that there was higher electricity consumption. It appears that Dr. Batra in his report has observed that for the production of 1 MT of steel ingots, 1046 units electricity required".*

12. In the light of the settled legal position, we are of the view that demand raised on the basis of electricity consumption is not sustainable and is set aside. Equivalent penalty on this ground is also set aside.

13. The demand of Rs.18,32,131/- towards Central Excise duty and Rs.36,643/- towards education cess (Total Rs.18,68,774/- has been raised on the basis of ledger pages as per table 7(A) of SCN which has been compiled on the basis of RUD 9, 10 and 11 of the SCN. These documents have been recovered from the briefcase of Shri Nitin Agarwal. We find that in his statement, Shri Nitin Agarwal, Director has accepted these transactions. He has not retracted from his statement at any time. Further, his statement is corroborated by the said documents and *vice-versa*.

We are inclined to confirm demand of Central Excise duty of Rs.18,32,131/- and education cess of Rs.36,643/- and imposition of equivalent penalty of Rs.18,68,774/-.

14. The demand at Sr. No.4 of the said table is on the basis of table 7B and 10 of the SCN. Table 7B is compiled on the basis of RUD-12 recovered from the briefcase of Shri Nitin Agarwal. Table 10 is compiled on the basis of documents recovered from the residence of the Directors. These documents have also been accepted by Shri Nitin Agarwal in his statement. We are thus inclined to confirm demand of Rs.5,38,732/- and education cess of Rs.10,775/- along with imposition of equivalent penalty.

15. The demand at Sr. No.5, 6 & 7 is in respect of clandestine removal of risers and runners which are alleged to have been clandestinely manufactured and removed but not accounted for. This demand is also on the basis of table 17 of the SCN. The said table 17 contains details for three financial years and shows the alleged production of ingots as well risers and runners. While the demand for ingots is shown at Sr. No.1, 3 & 5 of the table for quantification of total demand, the demand in respect of risers and runners is shown at Sr. No.6, 7 and 8 of this table. The three financial years for which demand has been raised are 2004-05, 2005-06 and 2006-07. The demand of risers and runners has also been raised on the basis of electricity consumption per unit. This issue has already been discussed in detail in preceding paras. Accordingly, we set arise the demand of Central Excise duty of Rs.4,13,177/- and education cess of Rs.8,264/- in respect of risers and runners. Equivalent penalty of Rs.4,21,441/- is also set aside.

16. The demand at Sr. No.8 is on the basis of shortage in quantity of raw material noticed at the time of search. This shortage was admitted by Shri Nitin Agarwal at the time of search that scrap was removed the previous day without payment of duty and without issuing invoice as the concerned person who was engaged in preparation of invoice left early. However, in their defense reply and in the appeal memorandum,

the Appellant have contended that there was no shortage in stocks of M.S. Scrap and officers have not carried out any weighment. There is no record in panchnama of any weighment having been done. The SCN is silent on the mechanism adopted by the Officers who carried out the search to arrive at the shortage. The counsel for the Appellant also contended that the Officers have shown shortage only to book a case against the Appellant and the fact that there is no shortage in stock of any other raw material or in the stock of finished goods established the *bona fides* of the Appellant. The ld. Counsel has also cited various judgments wherein it has been held that allegation of shortage in stocks on the basis of eye estimation only without actual weighment of stock is not sustainable. We find force in the arguments of the ld. Counsel. We set aside the demand on alleged shortage and the equivalent penalty imposed for the alleged shortages.

17. The demand at Sr. No.10 (wrongly mentioned as Sr. No.9) is in respect of inadmissible Cenvat credit on receipt of scrap for the years 2004-05 and 2005-06. The total demand of Cenvat credit is Rs.62,21,374/- and education cess of Rs.1,24,427/- for these two financial years. The demand is tabulated in Table 18 of the SCN which in turn has been complied on the basis of paras 51 to 59 of the SCN. A perusal of these paras shows that demand has been raised on the allegation that waste & scrap shown to have been received by the Appellant from its sister concern Kunj Forgings Pvt. Ltd. were actually not received but were paper transactions only.

18. The counsel for the Appellant submitted that on the basis of the same investigation, SCN was issued to KFPL alleging that they had removed finished goods clandestinely and shown excess production of scrap which was shown to have been cleared to the Appellant but these were only paper transactions without actual movement of scrap herein as well as to others.

19. Tribunal, vide Final Order No.A/70724-70725/2018-EX(DB) dated 05/04/2018, dropped the demand against KFPL. As a

consequence, the allegation that Appellant has availed Cenvat credit on invoices for scrap without movement of goods is not sustainable. The invoices are alleged to be paper transactions only in the present case. We find that in the final order of the Tribunal in the case of KFPL, it has held that scrap was generated and cleared by KFPL from its unit. Thus, receipt of scrap by the Appellant from KFPL stands established and Cenvat credit has been legitimately availed by the Appellant.

20. We, therefore set aside the demand of Cenvat Credit of Rs.62,21,374/- and penalty of Rs.1,24,427/- on the Appellant. The equivalent penalty on the Appellant in respect of the same is also set aside.

21. Penalty of Rs.30,00,000/- has been imposed on Shri Nitin Agarwal, Director in the impugned Order-in-Original. Since part of the demand has been set aside, we reduce the penalty on Shri Nitin Agarwal to Rs.1 lakh only.

22. Both the appeals are disposed of in the above terms.

(Order pronounced in open court on – **30th July, 2024)**

(P. K. CHOUDHARY)
MEMBER (JUDICIAL)

(SANJIV SRIVASTAVA)
MEMBER (TECHNICAL)

LKS