CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD

REGIONAL BENCH - COURT NO.I

Service Tax Appeal No.70152 of 2021

(Arising out of Order-in-Appeal No.NOI-EXCUS-001-APP907-912-20-21 dated 18/01/2021 passed by Commissioner (Appeals) Central Goods & Services Tax, Noida)

M/s Computer Sciences Corporation India Pvt. Ltd.,
.....Appellant

(Galaxy IT Park, A-44/45, Sector-62, Noida)

VERSUS

Commissioner of Central Excise &

Service Tax, Noida ....Respondent

(4th Floor, C-56/42, Renu Tower,

Sector-62, Noida-201301)

WITH

I. **Service Tax Appeal No.70153 of 2021 (M/s Computer Sciences Corporation India Pvt. Ltd.)**
II. **Service Tax Appeal No.70154 of 2021 (M/s Computer Sciences Corporation India Pvt. Ltd.)**
III. **Service Tax Appeal No.70155 of 2021 (M/s Computer Sciences Corporation India Pvt. Ltd.)**
IV. **Service Tax Appeal No.70156 of 2021 (M/s Computer Sciences Corporation India Pvt. Ltd.)**
V. **Service Tax Appeal No.70157 of 2021 (M/s Computer Sciences Corporation India Pvt. Ltd.)**

APPEARANCE:

Shri Atul Gupta, Advocate for the Appellants
Shri Manish Raj, Authorised Representative for the Respondent

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

FINAL ORDER NOs.70190-70195/2025

DATE OF HEARING : 09 January, 2025
DATE OF DECISION : 09 January, 2025

SANJIV SRIVASTAVA:

This appeal is directed against Order-in-Appeal Nos.NOI-EXCUS-001-APP907-912-20-21 dated 18/01/2021 passed by

Commissioner (Appeals) Central Goods & Services Tax, Noida. By the impugned order, Commissioner (Appeals) has disposed of the appeals filed by the appellants against part rejection of refund claims filed by the appellants in terms of Rule 5 of Cenvat Credit Rules. As per the appeals filed by the appellant the dispute in the present appeal is for the amounts as indicated in the table below:

Appeal No	Period	Order in Original No	Amount involved 'Rs
ST/70152/2021	Oct 2011-Dec 2011	51/AC/DIV-IV/N/2018-19	34,59,763
ST/70153/2021	Apr 2010-Jun 2010	49/AC/DIV-IV/N/2018-19	6,21,724
ST/70154/2021	Jan 2012-Mar 2012	39/AC/DIV-IV/N/2018-19	35,78,925
ST/70155/2021	Jan 2010-Mar 2010	48/AC/DIV-IV/N/2018-19	6,35,452
ST/70156/2021	Oct 2012-Dec 2012	41/AC/DIV-IV/N/2018-19	66,58,217
ST/70157/2021	Jan 2013-Mar 2013	43/AC/DIV-IV/N/2018-19	68,87,459

2.1 Appellant is registered for providing output services namely "Business Auxiliary Service", "Business Support Services", "Commercial Training & Coaching". "Information Technology Software Services", "Management Consultants" and "Maintenance or Repair Service" ete which are taxable under Section 65 (105) of the Finance Act, 1994. The appellant was availing facility of Cenvat Credit in respect of input Services used in providing output services, under Cenvat Credit Rules, 2004 to their overseas clients and have also DTA Clearances. The appellant filed refund claim for refund of unutilized Cenvat credit of service tax paid on input services during the period as detailed bellow:-

Period	Date of Filing	Amount of Refund
Oct 2011-Dec 2011	27.09.2012	3,62,14,563
Apr 2010-Jun 2010	21.12.2010	6,08,63,589
Jan 2012-Mar 2012	27.12.2012	7,25,60,253
Jan 2010-Mar 2010	30.07.2010	5,23,32,729
Oct 2012-Dec 2012	26.09.2013	5,95,20,966
Jan 2013-Mar 2013	26.12.2013	4,50,16,139

2.2 During the scrutiny of the said refund claim, it was found that part of the refund claim was not admissible to them on the following grounds:-

- *(i)* *inadmissible Cenvat Credit availed on certain invoices, which were issued on the address of their SEZ unit premises.*
- *(ii)* *inadmissible cenvat credit on the strength of invoices not containing PAN based Service Tax Registration No./ not having complete address of the appellant*
- *(iii)* *inadmissible Credit of certain services which did not appear to be valid input services, as defined under Rule 2 (1) of the Cenvat Credit Rules, 2004.*
- *(iv)* *inadmissible cenvat credit availed on certain invoices which were not submitted along with refund claim.*
- *(v)* *inadmissible Cenvat Credit taken on debit note issued by Input Service Provider.*
- *(vi)* *credit taken on unsigned copy of Input invoice*
- *(vii)* *excess credit taken.*
- *(viii)* *Credit taken on photocopies of invoice.*
- *(ix)* *Credit taken of service tax amounting to Rs. 446585/- for the services provided by M/s Chansons Motors India Pvt. Ltd. against whom investigation is pending with Commissioner, Service Tax, New Delhi.*
- (x) *Credit of Rs. 3224/- pertained to Invoice for Guest House; Credit of Rs. 60,229/- pertained to Invoice for Hotel expenses & Credit of Rs. 1535/- pertained to invoice for individuals (Employees name).*

2.3 Show cause notices were issued to the appellants as detailed in table below for rejection of the part refund claims:-

Appeal No	SCN Date	Period	Whether invoked Rule 14	Amount proposed for rejection
ST/70152/2021	03.04.2013	Oct 2011-Dec 2011	Yes	3459763
ST/70153/2021	04.05.2011	Apr 2010-Jun 2010	Yes	1806384
ST/70154/2021	26.04.2013	Jan 2012-Mar 2012	Yes	4866260
ST/70155/2021	20.01.2011	Jan 2010-Mar 2010	No	1458339
ST/70156/2021	31.12.2013	Oct 2012-Dec 2012	No	9253219
ST/70157/2021	20.05.2014	Jan 2013-Mar 2013	No	9787142

2.4 The said show cause notices were adjudicated as per the Orders detailed in table below:

Period	Order in Original No	Date	Amount Rejected
Oct 2011-Dec 2011	51/AC/DIV-IV/N/2018-19	28.03.2019	3724254/-
Apr 2010-Jun 2010	49/AC/DIV-IV/N/2018-19	28.03.2019	1806384/-
Jan 2012-Mar 2012	39/AC/DIV-IV/N/2018-19	28.03.2019	4866260/-
Jan 2010-Mar 2010	48/AC/DIV-IV/N/2018-19	28.03.2019	1458339/-
Oct 2012-Dec 2012	41/AC/DIV-IV/N/2018-19	28.03.2019	9253219/-
Jan 2013-Mar 2013	43/AC/DIV-IV/N/2018-19	28.03.2019	9787142/-

2.5 By denying the Cenvat credit and consequently the refund claim to the extent indicated in these orders, appellant filed appeal before the Commissioner (Appeals) which has been disposed of by the impugned order as indicated in para-1 above.

2.6 Aggrieved appellant have filed this appeal.

3.1 We have heard Shri Atul Gupta learned Counsel appearing for the appellants and Shri Manish Raj learned Authorised Representative appearing for the revenue.

3.2 Arguing for the appellant learned Counsel submits that-

- The show cause notice suffers from vagueness as it has failed to provide reasons for denial of credit or rejection of refund. Reliance is placed on the following decisions:-
  - Brindavan Beverages P. Ltd. [2007 (213) ELT 487 (SC)]
  - Amrit Foods [2005 (190) ELT 433 (SC)]
  - Kaur & Singh [1997 (94) E.L.T. 289 (S.C.)]
  - RR Financial Consultants Ltd. [2014 (33) STR 12 (Del.)]
- The impugned Order-in-Appeal has gone beyond the show cause notice. Reliance is placed on the following decisions:-
  - Delhi Duty Free Services Pvt. Ltd. [2019 (8) TMI 1489 - CESTAT NEW DELHI]
  - Ashok Shety & Associates C.A. [2017 (4) GSTL 53 (T–Bang)]
  - Y Crescent Catalyst & Chemicals [2017 (357) ELT 441 (T-Bom)]

- Without prejudice, cenvat credit is admissible to the appellant on the invoices issued to the SEZ unit. Reliance is placed on the following decisions:-
    - Nuance Transcription Services India Pvt. Ltd. [2015 (39) STR 241 (T-Bang)]
    - Morning Star India (P) Ltd. [2017 (10) TMI 510 - CESTAT NEW DELHI]
- Appellants refund claim fulfilled the legal and procedural requirements.
- No Restriction on the SEZ Unit to avail credit and refund thereof.
- Eligibility of cenvat credit cannot be questioned at the stage of refund – availability of Cenvat credit was raised without jurisdiction. Reliance is placed on the following decisions:-
    - M/s HCL Technologies Ltd., [2023 (10) TMI 959 - CESTAT ALLAHABAD]
    - HCL Comnet Systems and Services [2016 (8) TMI 1236-CESTAT ALLAHABAD], upheld as reported at [2017 (12) TMI 1661 – Allahabad High Court]
    - Computer Science Corporation India Pvt. Ltd. [2017 (7) TMI 760 - CESTAT ALLAHABAD]
    - EXL Service. Com (India) Pvt. Ltd. [2017 (8) TMI 1002 – CESTAT Allahabad].
- The appellant is entitled to interest on refund amount. Reliance is placed on the following decisions:-
    - Ranbaxy Laboratories Ltd. [2011 (273) ELT 3 (SC)]
    - Netapp India Pvt. Ltd. [2020 (32) GSTL 176 (Kar.)].

3.3 Learned Authorized Representative reiterates the findings recorded in the orders of the lower authorities.

4.1 We have considered the impugned orders along with the submissions made in appeal and during the course of argument.

4.2 In the appeal nos. 70155, 70156 & 70157/2021, it is observed that no show cause notice under Rule 14 of Cenvat Credit Rules has been issued to the appellant for denial of the

Cenvat credit and recovery of the same. The Tribunal has constantly taking the view that in the proceeding of refund under Rule 5, the Cenvat credit could not have been denied without issuance of show cause notice under the said rule.

4.3 In the case of Commissioner of Central Excise Vs M/s HCL Comnet Systems and Services 2017 (12) TMI 1661-Allahabad High Court, Hon'ble Allahabad High Court has held as follows:-

> *"There is no dispute on facts inasmuch as that it is a matter of record that the application of the appellant for refund was rejected by the authority by way of an order dated 23.01.2014. Against the order rejecting the refund, the assessee had filed an appeal, which was allowed in part. Thereafter the assessee filed an appeal before the Tribunal. The Tribunal vide its impugned order has come to the conclusion that no valid show cause notice was issued to the appellant to recover the CENVAT credit before disallowing the refund claimed by the assessee. The Tribunal has placed reliance on Rule 14 of the CENVAT Credit Rules, 2004, which reads as under:*
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> > *"RULE 14. Recovery of CENVAT credit wrongly taken or erroneously refunded.- Where the CENVAT credit has been taken and utilised wrongly or has been erroneously refunded, the same along with interest shall be recovered from the manufacturer or the provider of the output service and the provisions of Section 11A and 11AA of the Excise Act or sections 73 and 75 of the Finance Act, shall apply mutatis mutandis for effecting such recoveries."*
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> *One of the stipulations in the said Rules is that a recovery of CENVAT credit may be made from the manufacturer if it had wrongly been taken and utilized or had been erroneously refunded to him. The Rules, therefore, contemplate that if such a situation arises, a notice to that effect must be given to the assessee for recovery. In the absence of such a notice for recovery, as is contemplated under Rules 14 of the Rules, any action taken or order*

passed to reject refund claimed would become bad. The Tribunal has come to the conclusion that in the present case compliance of the Rule 14 had not been made. There is no challenge to the correctness of that finding of the Tribunal. Also, it is seen that the total amount of refund claimed is only about ₹ 2.5 lacs.

In view of the above, the order of the Tribunal is affirmed. The questions of law is answered in favour of the assessee and against the revenue. The appeal lacks merit and is dismissed."

4.4 For the reason that no show cause notice has been issued under Rule 14 of Cenvat Credit Rules, 2004. Hence, the above said 3 appeals i.e. appeal nos.70155-70157 of 2021 can be allowed by relying upon the above decision of Hon'ble High Court.

4.5 In the remaining three appeals the show cause notice under Rule 14 has been issued. Impugned order only denies the Cenvat credit availed on certain invoices issued on the address of SEZ premises located at Tamilnadu and Andhra Pradesh. In para no.5.1 of the impugned order, following has been recorded:-

"5.1 Inadmissible Cenvat Credit availed on certain invoices issued on the address of SEZ unit premises located at Tamil Nadu and Andhra Pradesh. (Appeal no. 515, 517, 519, 524, 525, 527):- I find that Cenvat Credit was rejected by the adjudicating authority on the ground that the input invoices were issued in the name of their unit located in SEZ. In this regard, the appellant contended that there is no restriction in Credit Rules for SEZ unit from claiming Cenvat Credit. Further, there is no restriction in Rule 5 of the Credit Rules from taking refund of the Cenvat credit claimed by an SEZ unit. An exporter has an option to claim refund of the service tax paid on services procured by its SEZ unit under the Refund Notification or the Notification No 17/2011-ST Dated 1 March 2011 (SEZ

Refund Notification as amended). The contention of the appellant is not valid. I find that one unit of the appellant is working in a Special Economic Zone (SEZ) and the appellant took Cenvat Credit at Noida on the basis of invoices issued by the service providers for providing services to their SEZ unit. As per Notification No. 40/2012-ST dated 20 06.2012, the taxable services to be provided to the SEZ and consumed wholly within the said SEZ for authorized operation are exempted from payment of Service Tax. However, the said Notification allows to pay Service Tax on the Specified taxable services used outside the SPZ, and to claim refund thereof. The SEZ unit can neither take Cenvat Credit on taxable services nor claim refund of Service Tax in any other Notification except Notification No. 40/2012-ST dated 20.06.2012. Therefore, Service Tax Credit taken by the appellant against the bills/ invoices in question, is not admissible to them under Rule 3 of the Cenvat Credit Rules, 2004. The appellant in their defence reply themselves admitted that they were eligible to claim refund of service tax paid on any inpüt service, received by them for authorized operation within SEZ under Notification no. 40/2012-ST dated 20.06.2012. The said Notification exempts the taxable services specified in clause (105) of Section 65 of the Finance Act 1994, chargeable to tax under section 66 or Section 66-A of the Finance Act, 1994, received by a unit located in a Special Economic Zone or Developer of SEZ for the authorized operation, from the whole of the service tax leviable thereon. The said Notification clearly provides that benefit of exemption under the said options would not be allowed if Cenvat Credit thereof has been availed. In view of the above discussion, I come to the conclusion that the Cenvat Credit availed by the appellant on the invoices issued by the service providers for the services rendered in their SEZ unit, is not admissible to them and the same is to the recovered from them along with the due amount of *interest thereon as on the issue discussed above, I do not find any infirmity with the impugned order."*

4.6 In the case of M/s Global Logic India Ltd. Final Order No.70113/2022 dated July 04, 2022 wherein following has been held:-

"9. The submission advanced by learned Counsel for the appellant has substance. The eligibility to take input tax credit as an alternative to an exemption under a notification has been settled by the Delhi High Court in Grand Card Industries. The issue that arose for consideration before the Delhi High Court was whether an option was available to an assessee to either avail the exemption or pay duty on the final product by taking MODVAT credit of inputs in terms of rule 57A of the Central Excise Rules, 1944. The High Court observed that in case a manufacturer is entitled to the benefit of both the MODVAT Scheme and an Exemption Notification, then the manufacturer should have the right to choose which of the two options would be more attractive and beneficial to him. The two provisions are in the alternative, but the right of choice is not curtailed. The portions of the judgment relevant to this appeal are as follows:

> *"18. The stand of the Revenue that since the respondent was a SSI Unit and covered under the Notification No. 1/93 and clearance of goods up to a value of Rs. 30 lakhs was exempted from payment of duty, the benefit of Modvat scheme could not be availed in terms of Rule 57C is counter-productive and not beneficial for the respondent-assessee. It works against them and makes them in-competitive and places them at a disadvantage.*
>
> *19. Thus, the stand of the Revenue is not sustainable. The object of the Modvat Scheme is to reduce cost of final product by taking credit for the duty paid on the inputs [Ichalkaranji Machine Centre*

(P) Ltd. (supra)]. The object of the exemption notification is to grant benefit to the SSI Units for clearing goods without payment of duty up to a particular limit.

20. Both the Modvat scheme and the exemption notifications are beneficial legislation. The beneficial notification have to be strictly initially but liberally interpreted.

21. If the interpretation of the Revenue is to be accepted that there was no choice to SSI Units to either avail the Modvat Scheme or the benefit of the exemption notification, then the SSI units are prejudiced and may even become unviable. The purpose of the Modvat Scheme is to prevent and neutralise cascading effect of the duty paid on inputs. If the interpretation of the Revenue is accepted then a manufacturer not registered as a SSI unit would be entitled to benefit of the Modvat scheme for unlimited value and pass on benefit to the purchaser. But an SSI unit covered by the exemption notification would not be entitled to the benefit of the Modvat scheme but would be entitled to clear goods at nil duty or lesser duty only up to a limit. Because he cannot pass on the Modvat credit, to the purchaser, he is denied a level playing field and suffers disadvantage. This clearly is not the purpose behind the Modvat scheme and the exemption notification.

22. A manufacturer cannot simultaneously avail of double benefits one of the Modvat Scheme and the other of the exemption notification unless expressly permitted to do so. In case a manufacturer is covered both under the Modvat scheme and an exemption notification, then the manufacturer should have the right to choose to avail the benefit of either *of the two whichever is more attractive and beneficial. The choice once exercised is binding and final and interchange may not be permissible, unless allowed but this is different to arguing that choice is not available. The two provisions are in alternative but the right of choice is not curtailed.*

23. The Supreme Court of India in the case of Collector of Central Excise v. Indian Petro Chemicals - 1997 (11) SCC 318 = 1997 (92) E.L.T. 13 (S.C.) upheld the decision of the Tribunal wherein it was held that where two exemption notifications were applicable, the assessee had to take/avail of benefits of that notification which was more beneficial to it.

24. In the present case the manufacturers are admittedly covered both under the Modvat Scheme and the exemption notification, if the right to choose is not granted then it would be disadvantageous for a manufacturer to get itself registered as a SSI Unit. This would thus be to the detriment of the manufacturer to register as a SSI Unit. This consequence is clearly not intended by the legislature/Rule.

25. The respondents admittedly have not claimed or availed of any benefit under the exemption notification but have sought to claim benefit of only the Modvat scheme as was available to other manufacturers.

26. The respondents have only sought to forego the benefits of the exemption notification available to SSI Units.

27. The assessee in our view would have the option either to avail the exemption under the exemption notification or to pay duty on the final product by taking Modvat credit on inputs in terms of Rule 57A of the Rules."

(emphasis supplied)

10. The same view was taken by the Karnataka High Court in Commissioner of Central Excise, Bangalore-II vs. Federal Mogul TPR India Ltd.7 in the context of an Exemption Notification issued under section 93(1) of the Finance Act. The assessee had not taken the benefit of the Exemption Notification and had instead taken CENVAT credit of the tax paid inputs. The relevant portion of the judgment is reproduced below :

> *"9. A bare reading of this notification denotes that this notification is issued under Section 93(1) of the Finance Act, 1994 which exempts the taxable services of production of goods on behalf of the principal manufacturer from the whole of service tax leviable under Section 66 of the Finance Act. However, this exemption notification is subject to the condition that the said exemption shall apply only in cases where such goods are produced using raw materials or semi-finished goods supplied by the client, i.e., the principal manufacturer and goods so produced are returned back to the said client for use in or in relation to the manufacture of other goods on which appropriate duty of excise is payable.*
>
> *10. Thus, this notification is condition precedent. The applicability of this notification shall be subject to the condition stipulated therein, i.e., the principal manufacturer discharging the liability of appropriate duty of excise on these manufactured goods. Any job worker who undertakes services of processing is not free to avail the benefit of the said notification unless the recipient of the services pays appropriate duty of excise on the goods returned back by the job worker. This condition of payment of appropriate duty of excise by the recipient i.e., the principal manufacturer is sine qua non for availing the benefit*

of the notification by the job worker. Thus, the condition stipulated in the notification establishes that it is a conditional notification.

11. Section 5A(1A) of the Central Excise Act provides for power to grant exemption from duty of excise. Section 5A(1A) of the Central Excise Act specifically provides that "for the removal of doubts, it is hereby declared that where an exemption under sub-section (1) in respect of any excisable goods from the whole of the duty of excise leviable thereon has been granted absolutely, the manufacturer of such excisable goods shall not pay the duty of excise on such goods".

12. The words "shall not pay" enumerated in the said provision specifically denotes that it is the mandatory requirement on the manufacturer of such excisable goods not to pay the duty of excise on such goods in respect of which an exemption under Section 5A(1A) has been granted absolutely. Such a mandatory requirement of "not to pay" the duty of excise on goods exempted under sub-section (1) of Section 5(A) is not found in Section 93 of the Service Tax Act. Section 83 of the Service Tax Act provides for application of certain provisions of Central Excise Act, 1944 in relation to service tax under Finance Act, 1994. Absence of Section 5A of Central Excise Act, in Section 83 of the Finance Act, 1994, indicates that the provisions of Section 5A of Central Excise Act, is not applicable to the Finance Act, 1994.

13. The contention urged on behalf of the Department that the FMGIL having wrongly paid service tax has consequently passed an inadmissible CENVAT credit amounting to Rs. 2,02,00,275/- to the principal manufacturer, i.e., FMTPR much against the exemption Notification No. 8 of 2005 is not

> *worthy of acceptance. As we have already discussed, the Notification No. 8 of 2005 is a conditional notification and Section 5A(1A) of Central Excise Act, 1944, is not applicable to the present case."*

11. In the present case also the Exemption Notifications dated 01.03.2011 and 30.06.2012, granted only conditional exemption from payment of service tax. The appellant could, therefore, forego such exemption and claim benefit of CENVAT credit on the same amount of service tax paid on input services as would have been available as refund to an SEZ Unit.

12. It is true that the Notification dated 10.07.2013, which superseded the earlier Exemption Notifications dated 01.03.2011 and 20.06.2012, contained similar provisions as in the earlier Notifications and also extended similar benefit by way of refund of the service tax paid on input services used for authorized operations of an SEZ Unit and that it also expressly clarified in paragraph 5 that an SEZ Unit shall have the option not to avail this exemption and instead take CENVAT credit on the specified services in accordance with the Credit Rules, but this Notification merely clarifies the position and would, therefore, be applicable retrospectively for the period when the appellant had taken the CENVAT credit of service tax paid on input services.

13. In this connection, reliance can be placed on the judgment of the Supreme Court in Belarpur Sugar & Allied Indus. Ltd. vs. Collr. Of C.Ex., Aurangabad8. The issue involved was whether an assessee would be entitled to duty reduction available under an amending Notification before the date of issue of that Notification. The Supreme Court held that denial of the Exemption Notification for the period prior to the date of the amending Notification shall defeat the object and purpose of the Notification itself since the purpose of both the original and the amending

Notifications was to give incentive for increasing production of goods which would be effectively served only if the amending Notification was made available to the prior period as well. The relevant portion of the judgment of the Supreme Court is reproduced below :

> *"9. Before we proceed to scrutinise the Notifications, the law to interpret is settled. Unless there is anything to the contrary in the Act, Rules or Notification, if there be two possible interpretation, it is that interpretation which subserve the object and purpose should be accepted. The objective of this Notification is by conferring rebate in excise duty, an incentive is given to a factory for increasing the sugar production during the lean period. It is with this in mind now we proceed to scrutinize the two Notifications. The only question is, whether benefit under Notification 192, dated 11-6-1982 is to be understood only from the date on which this Notification came into force or for the entire period preceding that date which is conferred under Notification No. 132. We find significantly the language used in the second Notification is "For para 4, following paragraph shall be substituted". It is significant while substituting this paragraph 4 on the 11th June, 1982, it admits to confer rebate for the period preceding the date of this Notification viz. from May. So this Notification clearly indicates to confer benefit which is covered by the first Notification No. 132. If the interpretation as sought by the Revenue is to be accepted the preceding period has to be excluded. Substituted para 4 has two parts, first `where production during three preceding year was nil' and second part, `the entire production during May to September, 1982 will be exempted.' Appellant case is covered under both parts. Its production in the last three preceding*

years was nil and in terms of Notification 132 read with this substituted para 4, in terms of 2nd part the entire sugar produced during May to September, 1982 would exempt. Thus the interpretation for revenue cannot be accepted as it defeats the very object of the Notification."

14. Reliance placed by learned authorized representative on the judgment of the Supreme Court in Krishi Upaj Mandi Samiti is misplaced. Paragraph 8 of the judgment on which reliance has been placed as reproduced below:

"8. The exemption notification should not be liberally construed and beneficiary must fall within the ambit of the exemption and fulfill the conditions thereof. In case such conditions are not fulfilled, the issue of application of the notification does not arise at all by implication"

15. In the present case, the appellant is not claiming the benefit of the Exemption Notification, but is claiming CENVAT credit on the service tax paid on input service received by the appellant.

16. In this view of the matter, the finding recorded by the Commissioner (Appeals) disallowing CENVAT credit taken on service tax paid on input services received by the SEZ unit on the ground that the SEZ Unit could only have opted for exemption by way of refund of such service tax cannot be sustained."

4.7 The Allahabad Bench of the Tribunal in the case of M/s EXL Services SEZ BPO Solutions (P) Ltd. Final Order No.70068 of 2023 dated 30 August, 2023 has held as follows:-

"4.4 Further, we find that the only issue for consideration in the present case is whether the claim for refund made in terms of the notification No 9/2009-ST dated 03.03.2009 can be denied just for the reason that the taxable services in respect of the which the claim has been made, are not

mentioned in the list of specified services approved by the SEZ authorities. The scheme of SEZ Act, provides for exemption from payment of all taxes to the developer of SEZ or the Units operating in the SEZ. Notification No 9/20009-ST does not provide for any further exemption but provides a mechanism for operation of the said scheme, where a service provider has provided the taxable services to the Unit located in SEZ, on payment of service tax. The conditions specified in the sad notification need to be read accordingly. Article 265 of the Constitution clearly lays down that "No taxes can be levied without the authority of law." When the developer of SEZ and units located in the SEZ have been given exemption from payment of all the taxes then any levy and collection of the taxes from such units is without any authority in law and thus contravenes the Article 265. In such a scenario, the amount so collected needs to be refunded to the person from whom such tax has been collected. The condition specified in proviso (a) to the notification only provides a manner for verification that the services in respect of which the refund claim has been made were received by the SEZ developer or the SEZ Unit. There can be many other ways by which the said claim with regards to the receipt of these services by the SEZ unit can be verified. Till the time the factum of receipt of these services by the SEZ unit is not disputed the denial of refund of service tax paid on any service received by such unit would be contrary to the provisions of Article 265 of the Constitution. In the present case revenue has not disputed the receipt of these services by the SEZ Unit, hence denial of the refund claim in respect of these three services for the reason that they did not find mention in the list of specified services approved by the SEZ authority cannot be upheld.

4.5 We also find that the issue involved in the present appeal is no longer res-integra. Similar view has been expressed by the tribunal in following cases

A. In case of Metlife Global Operations Support Center (P) Ltd. [2021 (46) GSTL 418 (T-Del)] following has been held:

"40. This issue relates to proviso (a) of the notification dated March 3, 2009. It provides that the Developer or Units of SEZ shall get the list of services specified in Section 65(105) of the Finance Act as are required in relation to the authorized operations in the SEZ, approved from the UAC.

41. It has been pointed out by Learned Counsel for the appellant that the output services rendered by the SEZ unit of the appellant were only for authorized operations. The contention of the Learned Counsel for the appellant, therefore, is that not only does the impugned order not contain any specific finding or quantification, but even otherwise the requirement of grant of approval by the UAC cannot be considered as a mandatory condition to override the exemption that has been granted under Section 26 of the SEZ Act and the SEZ Rules framed thereunder. It is, therefore, the contention that the Commissioner (Appeals) committed an illegality in rejecting the refund applications filed by the appellant.

42. Learned authorized representative has, however, submitted that the appellant is not entitled to the refund.

43. The records indicate that the appellant had during the relevant period only one operating unit in the SEZ. All the input services were, therefore, used by the appellant for the authorized operations, namely, BPO (ITES) as per the specific condition prescribed under the SEZ Act for seeking exemption from service tax and the letter dated June 19, 2008. The output services rendered by the SEZ unit of the appellant is for authorized operations. It is not the case of *the Department that the output services have been used for services other than authorized operations nor any finding to this effect has been recorded. Thus, the service tax paid on all input services used for rendition of such output services are available for claim of refund in terms of the substantive provisions of the SEZ Act.*

44. In any case, the conditions imposed by the notifications issued under the provisions of the Finance Act are merely directory in nature.

45. This issue has been considered time and again. In Mast Global Business Services India Pvt. Ltd. v. Commissioner of Central Tax [2018-TIOL-3115-CESTAT-BANG], the Tribunal held that the SEZ Act had an overriding effect, in view of the provisions of Section 51 of the SEZ Act, over all other laws and, therefore, the ground for rejecting the refund claims was not tenable in law and even otherwise, approval from UAC was only procedural in nature and not a mandatory condition. The relevant portion of the decision of the Tribunal is reproduced below :

> *"The other grounds on which the refund claims have been rejected by the impugned order is that the appellant has not produced the approved list of specified input services from the UAC to SEZ which is a mandatory condition as per the Commissioner (Appeals). In reply to this argument, the Learned Counsel submitted that in view of the settled legal position by various decisions relied upon by him, condition in respect of approval from UAC of SEZ is not a mandatory requirement as the SEZ Act vide Section 51 of SEZ Act will have overriding effect over the provisions of any other law. Therefore, keeping in view, the intention of the Government in enacting the SEZ Act and giving special fiscal concessions to SEZs, I am of the considered opinion that this is only a procedural and is*

not a mandatory condition as held by the Commissioner (Appeals). Further the decisions relied upon by the appellant clearly hold that the SEZ Act has a overriding effect over other laws. Therefore, this ground on the basis of which refund claims have been rejected is not tenable in law.” (emphasis supplied)

46. In M/s. ONGC Mangalore Petrochemicals Limited v. Commissioner of Central Excise & Central Tax, Mangalore Commissionerate [2019-VIL-140-CESTAT-BLR-ST], the Tribunal again held :

“6. After considering the submissions of both the parties and perusal of the material on record, I find that the appellant being SEZ is entitled to refund of Service Tax paid on input service used for authorized operations. Further, I find that as per Notification No. 12/2013-S.T., dated 1-7-2013, the only requirement is that the appellant is required to file the list of approved services which have been used by them for authorized operations. Further, in this case, I find that the appellant has subsequently obtained the approval from the Unit Approval Committee of the SEZ and the said certificate is placed on record but the Commissioner (A) has held that the said approval was obtained from the competent authority on 25-10-2011 and therefore, after the approval, he has allowed the refund and prior to that he has rejected the same. Further, I find that in view of the settled legal position by various decisions relied upon by the appellant, conditions of approval from UAC is not a mandatory requirement as per SEZ Act vide section 51 of the SEZ Act which has an overriding effect over the provisions of any other law. Further, I find that it is only a procedural requirement to get the approval from the Unit Approval Committee and is not a mandatory condition as per the SEZ Act which has an overriding effect over other laws.” (emphasis supplied)

47. In SE Forge Ltd. v. Commissioner of Central Excise, Coimbatore [2019 (365) E.L.T. 560 (Tri. - Chennai)], a Division Bench of the Tribunal observed that in view of the provisions of Section 26 of the SEZ Act, the notifications issued under the Finance Act cannot deprive a person from exemption of service tax. The Tribunal further held that the requirement for obtaining approval of UAC is only a procedural requirement for claiming the substantive benefit of exemption from service tax. The Department was, therefore, not justified in rejecting the claim. The relevant portion of the decision is reproduced below :

> *"5. The issue that arises for consideration is whether the appellant is eligible for refund of service tax paid on Renting of Immovable Property Service. The original authority has rejected the refund on the ground that on the date of filing of the refund claim, the said services, viz; Renting of Immovable Property Services were not approved by the Development Commissioner, as required under Notification No. 9/2009 as amended. As per the notification, exemption is allowed in relation to authorised operations in SEZ, provided the developer or units of SEZ shall get the list of services which are required in relation to the authorised operations approved from the Approval Committee. The appellant although requested for approval of 106 services initially, the Assistant Commissioner had approved only 37 services which was only default list or rather a general list applicable to all SEZ. It is seen that Development Commissioner has approved the list including Renting of Immovable Property Services vide letter dated 15-9-2009. It is not disputed that Renting of Immovable Property Service was availed by the appellant for the disputed period. The invoices shows the payment of service tax on such services. The Approval Committee has approved such services vide their letter dated 15-9-2009. The requisite for obtaining approval is only a*

procedure to be complied with, for the substantive benefit of exemption from payment of service tax. When the services have been approved, the benefit of exemption cannot be denied. Section 26 of the SEZ Act, lays down provisions for exemption from duties and taxes. Section 51 of the said Act provides for overriding effect. Therefore the immunity provided from paid service tax cannot be taken away by the procedural prescriptions of Notification No. 9/2009 or 15/2009. These notifications are calibrated to enable recipients of taxable services of SEZ, etc., to get benefit of exemption of the service tax. In any case, since the appellants have obtained approval for the said services, we find that the error would only be a procedural infraction which can be condoned. The substantive benefit cannot be denied for a procedural lapse. The claim of Rs. 967/- being given up by appellant is not considered in this appeal."

(Emphasis supplied)

48. Thus, the Commissioner (Appeals) was not justified in rejecting the refund claims on this ground."

B. In case of SRF Ltd [2022 (64) GSTL 489 (T-Del)] tribunal held as follows:

"36. Special Economic Zones created under the SEZ Act are on a different footing because the SEZ Act itself exempts goods and services supplied for authorised operations to developers and units in the SEZs from the Customs Duty, Central Excise Duty and Service Tax. The provisions of SEZ Act prevail over any other law. Section 26(1) of the SEZ Act, 2005 reads as follows :

26. (1) Subject to the provisions of sub-section (2), every Developer and the entrepreneur shall be entitled to the following exemptions, drawbacks and concessions, namely :-

(a) exemption from any duty of customs, under the Customs Act, 1962 or the Custom Tariff Act, 1975 or any other law for the time being in force, on goods imported into, or service provided in, a Special Economic Zone or a Unit, to carry on the authorised operations by the Developer or entrepreneur;

(b) exemption from any duty of customs, under the Customs Act, 1962 or the Customs Tariff Act, 1975 or any other law for the time being in force, on goods exported from, or services provided, from a Special Economic Zone or from a Unit, to any place outside India
(c) exemption from any duty of excise, under the Central Excise Act, 1944 or the Central Excise Tariff Act, 1985 or any other law for the time being in force, on goods brought from Domestic Tariff Area to a Special Economic Zone or Unit, to carry on the authorised operations by the Developer or entrepreneur;

xx xx xx

(e) exemption from service tax under Chapter-V of the Finance Act, 1994 on taxable services provided to a Developer or Unit to carry on the authorised operations in a Special Economic Zone;

37. Thus, Section 26(1) of the SEZ Act is inconsistent with the three charging sections viz., Section 3 of the Central Excise Act, 1944, Section 12 of the Customs Act, 1962 and Sections 66, 66A and 66B of Chapter V of the Finance Act, 1994. In addition to the general principle of a specific law (pertaining to SEZ) prevailing over the general law (levying customs, central excise or service tax) and the later enactment (such SEZ Act, 2005) prevailing over the earlier enactments (Central Excise Act, 1944, Customs Act, 1962 and Finance Act, 1994), in the SEZ Act, the Parliament has explicitly resolved this inconsistency between the laws. Section 51 of the SEZ Act states that *the provisions of SEZ Act override any other provisions of other laws. It reads as follows :*

51.(1) The provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force or in any instrument having effect by virtue of any law other than this Act.

38. Thus, insofar as supplies for authorised operations of SEZ developers and units are concerned, Section 26 of the SEZ Act overrides the charging sections in all the three Acts.

39. The charging sections, having been overridden by the SEZ Act passed by the Parliament, no legal authority to levy and collect central excise duty, customs duty or service tax for goods or services supplied for authorised operations of SEZ developers and units covered by Section 26 remains. Without such a legal authority, no tax or duty can be either levied or collected in view of Article 265 of the Constitution of India.

40. Therefore, there is no need for any exemption notifications under any of these three Acts nor is it necessary to fulfil any conditions of any of the conditions laid down in exemption notifications, if any, issued for the purpose. Thus, the charge of excise duty under Section 3 of the Central Excise Act, the charge of Customs Duty under Section 12 of the Customs Act and the charge of service tax under Sections 66, 66A and 66B of the Finance Act, 1994 will not apply to goods and services supplied to developers and units for authorized operations in the SEZ areas by virtue of the overriding provisions of the SEZ Act. Any exemption notifications and conditions therein are therefore, redundant because, the Parliament itself has, through Section 51 of the SEZ Act, overridden the charge in the other laws."

C. Mumbai Bench in case of ECLERX Service Ltd [2023 (72) GSTL 99 (T-Mum) Affirmed in 2023 (72) GSTL 4 (Supreme Court)] held as follows:

2. It was alleged that between June 2009 and February 2011, the appellant herein had rendered 'taxable service' valued at Rs. 80,16,46,587 on which the liability of Rs. 8,25,69,598 should have been discharged and, in accordance with Notification No. 9/2009-S.T., dated 3rd March 2009 and as amended by Notification No. 15/2009-S.T., dated 20th May 2009, claimed as a refund thereafter upon compliance with the conditions specified therein. Likewise, it was alleged that for the period from 1st March 2011 to 14th June 2011, the appellant herein had rendered taxable service valued at ` 16,86,45,901 on which tax liability of ` 1,73,70,528 should have been discharged and, in accordance with Notification No. 17/2011-S.T., dated 1st March 2011, should have been backed by Form A-1 which, upon scrutiny, was found to have been verified only on 14th June 2011. It is further alleged that the appellant herein, for the period from 1st July 2012 to 31st March 2013 had availed of exemption against form A-I which, having been dated only on 29th August 2012, precluded the privilege between 1st July 2012 and 28th August 2012 during which taxable service valued at ` 12,92,07,189 was rendered without discharging liability of ` 1,59,70,009. In sum, the recovery of ` 11,59,10,135 was ordered on account of breach of condition in the respective notifications embodying the procedure by which the appellant could have availed exemption from service tax on supply of services to units in Special Economic Zones (SEZ).

….

6. The issue to be decided on this appeal is plain and simple enough: whether the notifications relied upon by *the adjudicating authority can invalidate exemption accorded under :*

'26. (1) Subject to the provisions of sub-section (2), every Developer and the entrepreneur shall be entitled to the following exemptions, drawbacks and concessions, namely : -

(a) exemption from any duty of customs, under the Customs Act, 1962 or the Custom Tariff Act, 1975 or any other law for the time being in force, on goods imported into, or service provided in, a Special Economic Zone or a Unit, to carry on the authorised operations by the Developer or entrepreneur;

(b) exemption from any duty of customs, under the Customs Act, 1962 or the Customs Tariff Act, 1975 or any other law for the time being in force, on goods exported from, or services provided, from a Special Economic Zone or from a Unit, to any place outside India;

(c) exemption from any duty of excise, under the Central Excise Act, 1944 or the Central Excise Tariff Act, 1985 or any other law for the time being in force, on goods brought from Domestic Tariff Area to a Special Economic Zone or Unit, to carry on the authorised operations by the Developer or entrepreneur;

(d) drawback or such other benefits as may be admissible from time to time on goods brought or services provided from the Domestic Tariff Area into a Special Economic Zone or Unit or services provided in a Special Economic Zone or Unit by the service providers located outside India to carry on the authorised operations by the Developer or entrepreneur;

(e) exemption from service tax under Chapter-V of the Finance Act, 1994 on taxable services provided to a Developer or Unit to carry on the authorised operations in a Special Economic Zone;

(f) exemption from the securities transaction tax leviable under section 98 of the Finance (No. 2) Act, 2004 in case the taxable securities transactions are entered into by a non-resident through the International Financial Services Centre;

(g) exemption from the levy of taxes on the sale or purchase of goods other than newspapers under the Central Sales Tax Act, 1956 if such goods are meant to carry on the authorised operations by the Developer or entrepreneur.

(2) The Central Government may prescribe the manner in which, and the terms and conditions subject to which, the exemptions, concessions, drawback or other benefits shall be granted to the Developer or entrepreneur under sub-section (1).

of Special Economic Zones Act, 2005. It is unquestionably clear from the

'51. (1) The provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force or in any instrument having effect by virtue of any law other than this Act.'

of Special Economic Zones Act, 2005 that no other law can prevail over it.

7. It is on record that the required documentation was not available for the entire period of the dispute but, at the same time, it cannot be denied that at some point, the eligibility did exist. The procedural infirmities, for a shorter or longer time, does not in any way supplant the exemption accorded to the impugned supply of services. Furthermore, the findings of the adjudicating authority do not arrive at a conclusion that, but for the said procedural infirmities, the eligibility of the appellant to render such services without payment of tax was in question. In the *light of decision cited supra, the overriding nature of the exemption afforded by Section 26 of Special Economic Zones Act, 2005 and the breach of conditions being procedural, we have no hesitation in setting aside the demand pertaining to the rendering of services to M/s. Credit Suisse Service (India) Pvt. Ltd."*

4.8 In view of the above, we do not find any merits in the findings recorded in para No.5.1 of the impugned order and set aside the same. Having set aside the para 5.1 of the impugned order all the appeals filed by the appellant for denial of certain portion of refund claims are allowed.

4.9 Appellant has claimed interest on the delay in payment of refund claim, it is settled law that in terms of Section 11BB of Central Excise Act, as interpreted by Hon'ble Supreme Court in the case of M/s Ranbaxy Laboratories Ltd. 2011 (273) ELT 3 (SC), the interest would be available to the appellants for the period after three months from the date of filing of the refund claim to the date of refund. The relevant paragraphs of the said decision are reproduced below:-

> ***"9.*** *It is manifest from the afore-extracted provisions that Section 11BB of the Act comes into play only after an order for refund has been made under Section 11B of the Act. Section 11BB of the Act lays down that in case any duty paid is found refundable and if the duty is not refunded within a period of three months from the date of receipt of the application to be submitted under sub-section (1) of Section 11B of the Act, then the applicant shall be paid interest at such rate, as may be fixed by the Central Government, on expiry of a period of three months from the date of receipt of the application. The Explanation appearing below Proviso to Section 11BB introduces a deeming fiction that where the order for refund of duty is not made by the Assistant*

Commissioner of Central Excise or Deputy Commissioner of Central Excise but by an Appellate Authority or the Court, then for the purpose of this Section the order made by such higher Appellate Authority or by the Court shall be deemed to be an order made under sub-section (2) of Section 11B of the Act. It is clear that the Explanation has nothing to do with the postponement of the date from which interest becomes payable under Section 11BB of the Act. Manifestly, interest under Section 11BB of the Act becomes payable, if on an expiry of a period of three months from the date of receipt of the application for refund, the amount claimed is still not refunded. Thus, the only interpretation of Section 11BB that can be arrived at is that interest under the said Section becomes payable on the expiry of a period of three months from the date of receipt of the application under sub-section (1) of Section 11B of the Act and that the said Explanation does not have any bearing or connection with the date from which interest under Section 11BB of the Act becomes payable.

10. *It is a well settled proposition of law that a fiscal legislation has to be construed strictly and one has to look merely at what is said in the relevant provision; there is nothing to be read in; nothing to be implied and there is no room for any intendment. [See: Cape Brandy Syndicate v. Inland Revenue Commissioners, [1921] 1 K.B. 64 and Ajmera Housing Corporation & Anr. v. Commissioner of Income Tax, (2010) 8 SCC 739].*

11. *At this juncture, it would be apposite to extract a Circular dated 1st October 2002, issued by the Central Board of Excise & Customs, New Delhi, wherein referring to its earlier Circular dated 2nd*

June 1998, whereby a direction was issued to fix responsibility for not disposing of the refund/rebate claims within three months from the date of receipt of application, the Board has reiterated its earlier stand on the applicability of Section 11BB of the Act. Significantly, the Board has stressed that the provisions of Section 11BB of the Act are attracted "automatically" for any refund sanctioned beyond a period of three months. The Circular reads thus :

"Circular No. 670/61/2002-CX, dated 1-10-2002

F. No. 268/51/2002-CX.8

Government of India

Ministry of Finance (Department of Revenue)

Central Board of Excise & Customs, New Delhi

Subject : Non-payment of interest in refund/rebate cases which are sanctioned beyond three months of filing - regarding

I am directed to invite your attention to provisions of section 11BB of Central Excise Act, 1944 that wherever the refund/rebate claim is sanctioned beyond the prescribed period of three months of filing of the claim, the interest thereon shall be paid to the applicant at the notified rate. Board has been receiving a large number of representations from claimants to say that interest due to them on sanction of refund/rebate claims beyond a period of three months has not been granted by Central Excise formations. On perusal of the reports received from field formations on such representations, it has been observed that in majority of the cases, no reason is cited. Wherever reasons are given, these are found to be very vague and unconvincing. In one case of consequential refund, the jurisdictional Central

Excise officers had taken the view that since the Tribunal had in its order not directed for payment of interest, no interest needs to be paid.

2. In this connection. Board would like to stress that the provisions of section 11BB of Central Excise Act, 1944 are attracted automatically for any refund sanctioned beyond a period of three months. The jurisdictional Central Excise Officers are not required to wait for instructions from any superior officers or to look for instructions in the orders of higher appellate authority for grant of interest. Simultaneously, Board would like to draw attention to Circular No. 398/31/98-CX., dated 2-6-98 [1998 (100) E.L.T. T16] wherein Board has directed that responsibility should be fixed for not disposing of the refund/rebate claims within three months from the date of receipt of application. Accordingly, jurisdictional Commissioners may devise a suitable monitoring mechanism to ensure timely disposal of refund/rebate claims. Whereas all necessary action should be taken to ensure that no interest liability is attracted, should the liability arise, the legal provision for the payment of interest should be scrupulously followed." (Emphasis supplied)

12. *Thus, ever since Section 11BB was inserted in the Act with effect from 26th May 1995, the department has maintained a consistent stand about its interpretation. Explaining the intent, import and the manner in which it is to be implemented, the Circulars clearly state that the relevant date in this regard is the expiry of three months from the date of receipt of the application under Section 11B(1) of the Act.*

13. *We, thus find substance in the contention of learned counsel for the assessee that in fact the* *issue stands concluded by the decision of this Court in U.P. Twiga Fiber Glass Ltd. (supra). In the said case, while dismissing the special leave petition filed by the revenue and putting its seal of approval on the decision of the Allahabad High Court, this Court had observed as under :*

"Heard both the parties.

In our view the law laid down by the Rajasthan High Court succinctly in the case of J.K. Cement Works v. Assistant Commissioner of Central Excise & Customs reported in 2004 (170) E.L.T. 4 vide Para 33 :

> *"A close reading of Section 11BB, which now governs the question relating to payment of interest on belated payment of interest, makes it clear that relevant date for the purpose of determining the liability to pay interest is not the determination under subsection (2) of Section 11B to refund the amount to the applicant and not to be transferred to the Consumer Welfare Fund but the relevant date is to be determined with reference to date of application laying claim to refund. The non-payment of refund to the applicant claimant within three months from the date of such application or in the case governed by proviso to Section 11BB, non-payment within three months from the date of the commencement of Section 11BB brings in the starting point of liability to pay interest, notwithstanding the date on which decision has been rendered by the competent authority as to whether the amount is to be transferred to Welfare Fund or to be paid to the applicant needs no interference."*
>
> *The special leave petition is dismissed. No costs."*

14. *At this stage, reference may be made to the decision of this Court in Shreeji Colour Chem*

Industries (supra), relied upon by the Delhi High Court. It is evident from a bare reading of the decision that insofar as the reckoning of the period for the purpose of payment of interest under Section 11BB of the Act is concerned, emphasis has been laid on the date of receipt of application for refund. In that case, having noted that application by the assessee requesting for refund, was filed before the Assistant Commissioner on 12th January 2004, the Court directed payment of Statutory interest under the said Section from 12th April 2004 i.e. after the expiry of a period of three months from the date of receipt of the application. Thus, the said decision is of no avail to the revenue.

15. *In view of the above analysis, our answer to the question formulated in para (1) supra is that the liability of the revenue to pay interest under Section 11BB of the Act commences from the date of expiry of three months from the date of receipt of application for refund under Section 11B(1) of the Act and not on the expiry of the said period from the date on which order of refund is made."*

In view of the above decision of the Hon'ble Supreme Court the appellants claim for the interest also needs to be allowed.

5.1 Appeals are allowed.

(Operative part of the order pronounced in open court)

(P.K. CHOUDHARY)
MEMBER (JUDICIAL)

(SANJIV SRIVASTAVA)
MEMBER (TECHNICAL)

akp