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REGISTERED / AD

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
38,MG Marg Civil Lines,Old Red Building,Allahabad-211001
Regional Branch, Allahabad

Dated: 10/04/2017

To

Appellant as per address in table below
Respondent as per address in table below

Final Order No. ST/A/70340/2017-CU[DB] dated 01/02/2017

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 01(5) of the Finance Act, 1994 relating to Service Tax Act, 1994.

Asstt. Registrar

Application	Appeal	Name and Address of Appellant
1	ST/53163/2014	**Mohan Goldwater Breweries Limited** Mohan Meakin Road, Daliganj, LUCKNOW, UP-226020
		Name and Address of Respondent
2		C.C.E. & S.T.-Lucknow 7-A...ASHOK MARG, LUCKNOW, UTTAR PRADESH-226001

Copy To
3Advocate(s) / Consultant(s):

Dharmendra Srivastava & Associates, C.A
13/392(I) CIVIL LINES,
KANPUR,
UTTAR PRADESH

4 Bar Association, CESTAT, Allahabad

5 Director Publications, Customs, Excise. I.P. Estate, Delhi

6 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, New Delhi-3

7 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17

8 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005

9 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

10 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

11 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad – 38

12 The ICFAI society, 52, Nagarjuna Hill,Punjagutta Hyderabad.-500082

13 M/S Knowledge Processing Pvt. ltd.(taxmanagementindia.com),FF-19,1st Floor,Cross River Mall,CBD Ground,Near Karkardooma Court,Delhi-110032

14 C.D.R.   15 Office Copy   16 Guard File

Asstt. Registrar

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. I

APPEAL No. ST/53163/2014-CU[DB]

(Arising out of Order-in-Original No. 29/Commissioner/LKO/ST/2013-14 dated 05/03/2014 passed by Commissioner of Central Excise & Service Tax, Lucknow)

M/s Mohan Goldwater Breweries Limited **Appellant**

Vs.

Commissioner of Central Excise & Service Tax, Lucknow Respondent

Appearance:

Shri Dharmendra Srivastava, Chartered Accountant, for Appellant
Shri Sumanta S. Chattopadhyay, Superintendent (AR), for Respondent

CORAM:

Hon'ble Mr. Anil Choudhary, Member (Judicial)
Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing: 27/09/2016
Date of Pronouncement: 01/02/2017

FINAL ORDER NO....70340/2017.....

Per: Anil Choudhary

The issue in this appeal by the appellant manufacturer is whether they are liable to pay service tax on the receipts from United Breweries Ltd.; to whom they have given and/or leased exclusive usage of the facilities for manufacturing of beer.

2. The admitted facts as per the impugned order in original passed by ld. Commissioner are – the revenue officers on visit to the appellant's unit in August 2011, collected relevant records namely the OMC Agreement dated 15/12/2008 between the appellant and United Breweries Ltd. (UBL for

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short along with its amendment dated 24/04/2009 and Ledger Accounts maintained by them for the period up to 31/07/2011. The appellant also provided copies of their balance sheets for the year's 2008-09 & 2009-10. The following clauses of the agreement were taken notice of:-

The OMC (Operation Management Cum-conducting Agreement) dated 15/12/2008 inter- alia, reads as under.

The appellant has represented to M/s UBL that:

(1) M/s MGW is the owner and is in possession of necessary and adequate facilities for manufacturing and bottling of beer at its own brewery located at Mohan Meakin Road, Daliganj, Lucknow, Uttar Pradesh together with plant and machineries, equipment and ancillaries installed thereat which is free from all encumbrances, charge or lien and there is no impediment of using it;

(2) M/s MGW hold all requisite licences, permits and permissions lawfully or necessarily required under various Acts, Rules, Notifications, Guidelines, Orders etc. as may be prevailing and applicable for the time being in force in the State of Uttar Pradesh for manufacture, bottling storage and sale of Beer.

(3) Manufacturing of the Beer shall be the sole responsibility of M/s UBL under its management who will be utilizing M/s MGW's production facilities exclusively and in its entirety. Future expansion and

installation of new equipments will be done on a naturally acceptable basis.

M/s UBL will manufacture and bottle beer under the facilities provided by the appellant during the term of the OMC Agreement under Trademarks owned by them.

The OMC Agreement, besides certain other conditions states that M/s MGW will provide its manufacturing unit together with land, building, plant & machinery, licenses, infrastructure, equipment and ancillaries installed thereat in running condition, exclusively for the purpose of manufacturing of Beer by M/s UBL. M/s MGW will be responsible for the maintenance of the Plant & Machinery and M/s UBL will take proper measures to safeguard the equipments against any damage and they will rectify/repair the same, if any damage occurs due to any fault. Insurance alongwith Repairs & Maintenance shall be carried out by M/s MGW to the satisfaction of M/s UBL at all times. M/s MGW will be responsible for hiring its entire staff, workers, casual workers and security staff either on its roll or through contractor registered/to be registered with applicable government departments and there will be no employer employee relationship between M/S UBL and the workers of MGW's contractors, staff executives appointed through approved contractors or otherwise.

M/s MGW shall ensure timely payment of wages and salaries to all the factory workers and staff and they shall keep indemnified M/s UBL against all liabilities for wages, salaries, Provident Fund, Gratuity, claims actions arising out of the Agreement for the entire staff, workers, casual workers, security staff and contract workers related to factory operations during the tenure of the said Agreement. M/s MGW represents and assures that the existing manufacturing facilities provided can produce a minimum guaranteed quantity of 11 lakh cases per annum (according to M/s UBL's brewing cycle) which is agreed to be manufactured by M/s UBL from the date of commencement i.e. December 15, 2008 through the tenure of the said Agreement. ***For utilizing the facility, M/s UBL shall pay a sum of Rs.1 crore per annum as Facility Fee (Net amount) to the Noticee. The same will be payable on a monthly basis.***

M/s MGW shall also be responsible to pay the following costs and raise a debit note on the 1st of every calendar month on M/s UBL for these reimbursements:

- *Cost towards supervisors, executives, workers, and contractors etc employed by the Noticee.*
- *Insurance of equipments, Plant & Machinery, building, etc.*

- *Repairs and maintenance and other fixed costs viz. travel, communication, telephone, administration, liaison etc.*
- *Excise License & other fees. (However, if these Government fees and other levies increase during the tenure of the agreement the incremental amount will be paid by M/s UBL for which the Noticee shall proved adequate evidence).*
- *Other taxes and levies as applicable.*

  In additions to above, Power & Fuel costs shall be reimbursed by M/s UBL at the contracted rate of Rs.12.00 per case calculated on the basis of the annual committed production of 11 lakhs cases.

3. Statement of Rajesh Jain, General Manager of M/s Mohan Goldwater Breweries Ltd., was recorded & he stated that appellant is registered for GTA services only but are not paying any Service tax since 15/12/2008 as all their raw material and/or finished goods are being arranged by UBL. UBL has paid Rs. 262.49 lakhs as facility fee during the period 15/12/2008 to 31/07/2011 as per Ladger Account and they are not paying any Service tax on the said facility fee as UBL has advised them that facility fee is not taxable under Service Tax Act. It further appeared from the statements and it also appears from the books of account and balance sheets

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that appellant have incurred expenditure towards arrangement of supervisors, executives, workers and contractors etc. employed by them. Also appellant have paid cost of insurance repairs and maintenance of equipments plant and machinery, building etc. alongwith other fixed cost namely travel communication, telephone, administration, etc. and other taxes/levies including excise licences and other fees which were to be reimbursed as per clause 7(d) of the 'Operational Management Cum Conducting Agreement' between the parties. The cost of power and fuel was also borne by appellant and the same was to be reimbursed by UBL @ of Rs. 12 per case calculated on the basis of annual committed production of Rs. 11 lakh cases as per clause 19 of the said agreement. Accordingly, it appeared to Revenue that the service was provided by the appellant to their client – UBL as noticed herein above, can be categorized under "Support Services of Business or Commerce" under section 65(104c) of the Finance Act, 1994 to provide infrastructural support service which is incidental to support the client's Business or Commerce. It further appeared to Revenue that the essential condition attracting levy of service tax under the category renting of immovable property as defined under Section 65(90a) of the Act read with Section 65(105)(zzzz) of the Finance Act, 1994, the essential condition attracting the levy of Service tax under this category is that there should be renting etc. of immovable property and/or renting, letting, licensing, etc. must be of immovable property. Immovable property in legal sense covers land buildings and land appended to the building. According to General Clauses Act, 1897 Section 3(26) – immovable property shall include land, benefits to arise out of land and things attached to the earth or permanently fastened to the earth. Further under the Income Tax Act immovable property definition was noticed which provides – land or any building or part of a building and includes where any land or any building or part of a building together with any machinery, plant, furniture, fittings or other things, such machinery, plant, furniture fitting or other things also. On further perusal of the details of the facility fee received by the appellant from UBL and the agreement signed between them containing the terms and conditions, roles and responsibilities, payment terms, Genral obligations etc., it appeared to revenue that the said services as discussed in the preceding paragraphs provided by the appellant to UBL, are classifiable under renting of immovable property service and are liable to service tax. The fact that expenditure is incurred by the appellant for facilitating UBL is also evident from the balance sheets etc. Expenses were made towards arrangement of supervisors, executives, workers and contractors et cetera employed by the appellant itself to facilitate UBL, is found recorded. It further appeared that appellant have received from UBL an amount of Rs.4,50,44,197/- towards reimbursement of expenses, received Rs.295,83,330/- as facility fee from UBL towards provision of facility of manufacturing and bottling of beer in their manufacturing plant during the period from 15/12/2008 to 30/11/2011. The facility fee appeared to be chargeable to Service tax under "Renting of immovable property service" whereas the reimbursement of expenses received totalling Rs.8,27,09,785/- appeared liable to service tax under the category of "Business Support Service". Accordingly, Show Cause Notice dated 08/06/2012 was issued demanding service tax of Rs.1,16,98,588/- including cess toward the demand more fully calibrated in table A & B of the Show Cause Notice further with interest and penalty was also proposed under Sections 77(1)(a), 77(1)(b) & 78 of the Finance Act, 1994. Further late fee was proposed to be levied under Rule 7C of Service Tax Rules read with Section 70 of the Finance Act, 1994.

4. The Show Cause Notice was adjudicated on contest confirming Service tax amounting to Rs.78,70,377/- out of the total proposed demand of Rs.1,16,98,588/-, with interest. Further penalty was Rs.10,000/- was imposed under Section 77(1)(a), late fee of Rs.20,000/- was imposed under Section 70 read with Rule 7C of the Service Tax Rules, 1994. Further penalty of Rs.78,70,377/- was imposed under Section 78 of the Finance Act, 1994.

5. Being aggrieved the appellant-assessee is in appeal before this Tribunal. The ld. Counsel for the appellant Mr.

Dharmendra Srivastava, Chartered Accountant, have urged that the demand raised and confirmed by the Department under the category of "Renting of immovable property service" as defined in Explanation 1 of Section 65(105)(zzzz) of the Finance Act, 1994 which does not cover renting/providing manufacturing facilities including plant and machinery, hence activity of the appellant is not taxable. Further reference to the definition of immovable property as liable revenue under the General Clauses Act, 1897 read with the Income Tax Act, the same is not permissible since scope of renting of immovable property has been defined in Section 65(105)(zzzz) of the Finance Act, 1994 of Chapter V of the Finance Act and ld. Commissioner have erred in travelling beyond the scope of definition under the Finance Act, 1994. Even if it is presumed that infrastructure facilities are being used for manufacturing of beer which was subject to be State Excise duty, such manufacturing for UBL shall not be subject to Service tax by virtue of exclusion clause of section 65(90) of Chapter V of the Finance Act, 1994. It is further argued that even if it is presumed for sake of argument that impugned activities are service subject to service tax under category of "Renting of immovable property service", extended period of limitation is not invokable due to retrospective amendment in the definition of renting of immovable property vide the Finance Act, 2010 with effect from 01/07/2010. Reliance is placed on the ruling of this Tribunal in the case of Jindal

Vegetable Products Ltd. *Versus* Commissioner of Central Excise (2013- TIOL-315 CESTAT-Delhi. The ld. Commissioner have relied on the ruling in the case of Commissioner of Central Excise, Aurangabad *Versus* Narsinha SSK Ltd. 2015 (38) S.T.R. 165 (Tri. – Mumbai) wherein entire factory was leased out along with plant and machinery which is clearly on different facts, since in appellant's case only manufacturing facilities were let out excluding land and building. Since appellant was engaged in providing operational assistance to UBL which is included as taxable activity under the category of "Support Services of Business or Commerce" with effect from 01/05/2011 as defined in Section 65(104c) of the Finance Act, 1994 and hence, renting of manufacturing facilities cannot be taxed prior to 01/05/2011 even under the category of "Business Support Service".

6. So far the demand of Rs.47,83,452/- on reimbursements made by UBL to the appellant, under Clause 7(d) of the agreement, under Business Support Service, it is urged that Revenue have nowhere in the impugned proceedings discussed the nature of services, as have been alleged to be 'infrastructural support services' on which demand of service tax has been made under Business Support Services under Section 65 (105)(zzzq) of the Finance Act 1994. In other words, Revenue have failed to specify the particular clause of business support services under which the reimbursements are alleged to fall. It is further urged that

impugned Order-in-Original travelled beyond the scope of show cause notice by alleging that amount received against reimbursements represents consideration towards provision of Business Support Service. It was urged that reimbursement is not taxable in the light of the decision of Hon'ble Delhi High Court in the case of Intercontinental Consultants and Technocrats Private Ltd. *Versus* Union of India & Another reported at 2012-TIOL-966-HC- DEL-ST. So far the reliance placed by ld. Commissioner on the ruling in the case of Bhagawathy Traders *Versus* Commissioner of Central Excise, Cochin 2011 (08) LCX 0065, the same is not against the appellant. Para-6.2 of the decision clearly states that payment made on behalf of service recipient under contractual obligation shall be deductible as reimbursement. In present case, payment was made as per terms of para-7(d) of agreement dated 15/12/2008 which was reimbursed by service recipient that is UBL. It is further stated that the extended period of limitation is not invokable and penalties are not impossible as matter involves dispute of classification.

7. The ld. A. R. for Revenue stated that the main issues involved in the present appeal are – (i) by the renting of entire manufacturing unit together with plant and machineries etc. towards production of finished goods to UBL in lieu of rental of Rs. 1 Crore per annum is classifiable under "Renting of immovable property service" (ii) whether payments by

reimbursement received by the appellant on account of expenditure towards wages etc. are chargeable to service tax under "Business Support Service" & (iii) whether longer period of limitation is applicable and penalty imposable.

8. Further States, that perusal of the agreement executed between the appellant and UBL unmistakenly shows that the same has been made for the two identifiable different purposes. First, to provide entire factory including the plant and machinery to UBL by the appellant for manufacture of final products by UBL. This shows that the appellants were engaged in renting/letting out their factory including the plant and machineries to UBL for a consideration during the relevant period. Section 65(90a) of the Finance Act, 1994 gives the statutory definition of "Renting of immovable property" and Section 65 (105) (zzzz) of the Finance Act, 1994 gives the definition of taxable service relating to "Renting of immovable property". A conjoint reading of the said two definitions reveals that renting/letting out of a factory to any person is a taxable service under "Renting of immovable property". Explanation to Section 65(90a) of the Finance Act, 1994 specifically includes use of immovable property as factories for the purpose of the clause "for use in the course of Commerce or Industry". CBEC vide circular No. 249/1/2006-CX.4 dated 27/10/2008 clarified the scope of taxability in such cases related to distillery owners. In terms

of section 65A(2)(a) of the Finance Act, 1994, above services provided by the appellants to UBL would certainly come under the purview of the "Renting of immovable property service" since it is the most perfect description and must prevail over others. Moreover in the case of Home Solutions Retails (India) Ltd. *Versus* Union of India (24) S.T.R. 129 (Delhi), 3 member bench of the Hon'ble High Court of Delhi overruled decision by (Division Bench) reported at 2009 (237) E.L.T. 209 and held that amendment brought by Parliament in Clause 105 (zzzz) of Section 65 of the Finance Act, 1944, is by way of *ex abuntanti cautela* and the provisions would operate from 2007. It is further submitted that an identical issue in the case of Commissioner of Customs & Central Excise, Aurangabad *Versus* Narsimha SSK Ltd. reported at 2015 (38) S.T.R. 165 (Tri. – Mumbai) wherein it was held that leassing out of factory would more appropriately be classifiable under "Renting of immovable property service".

9. On the issue of whether payments received by appellant towards reimbursement for expenditure incurred towards wages etc., are chargeable to service tax under "Business Support Service", it is urged by Revenue that as per the agreement between the appellant and UBL, it unmistakably shows that the same has been made for the two identifiable different purposes. First, to provide/let out the entire factory including plant and machinery to UBL by the appellant for manufacture of final products by UBL, and secondly to

provide various other services to support the production of final products by UBL. As per the agreement, the appellant was responsible for hiring its entire staff, workers, casual workers etc. on their roll or through contractors and there would be no employer-employee relationship between UBL and the workers of the appellant. The appellant would be responsible for other works like maintenance of plant and machinery, insurance etc. As per the agreement, UBL have no legal or contractual obligation for payment to the workers of the appellant or to any other service provider for any other services received by the appellant. Also the said agreement is made on principal to principal basis. There is no Principal-Agent relationship between the appellant and UBL as per the said agreement. So far the ruling of M/s Intercontinental Consultants & Technocrats Pvt. Ltd. (supra) is concerned the same is not applicable in the facts of this case since the amount charged and recovered from UBL towards wages, etc. are not reimbursable expenses of the appellant and there is no applicability of Rule 5(1) of the Service Tax (Determination of Value) Rules, 2006 which was quashed by the Hon'ble High Court of Delhi in the said decision. There is also no application of Rule 5(2) of the said Rule since the appellant is not an agent of UBL as is evident from the agreement executed by the appellant. So far the longer period of limitation is concerned it has been urged that appellant have entered into an agreement with UBL on 15/12/2008. The said agreement unambiguously is an agreement for rent. The appellant never intimated about such agreement nor sought any clarification from the Department in this regard. Appellant was well conversant with the statutory provisions of the Finance Act, 1994, since they *suo-moto* discontinued payment of service tax on GTA with effect from 15/12/2008 on the basis of the said agreement. Moreover the appellant on the basis of their own admission, harboured a belief that their activities are taxable with effect from 01/05/2011 but did not come forward till the Department's intervention. The appellant never had any reasonable belief that they were not required to pay service tax in as much as CBEC's circular dated 27/10/2008 clarified the scope of taxability in such cases even prior to their agreement.

10. Having considered the rival contentions and on perusal of the records, we find that there are two types of receipts by the appellant from UBL. The first is receipt of lease rent of Rs. 1 Crore per annum towards extending the facility of usage of their plant and machinery infrastructure etc. without leasing out the land and building for manufacture of finished products by UBL. Further it is evident that UBL is responsible for any profit and loss arising under this arrangement. We find that the subjects or facts herein are squarely covered by the ruling of Hon'ble Bombay High Court in the case of Commissioner of Central Excise & Service Tax, Kolhapur *Versus* Karan Agencies reported at 2016 (41) S.T.R. 161

(Bombay). Under similar facts and circumstances Hon'ble Bombay High Court had framed the question – whether on the basis of the facts and circumstances of the case, the activity conducted by the assessee is taxable under category of business support service especially when the assessee had received a sizeable amount under the name and guise of "Conducting Charges" against the activities. In the said matter the brief facts before the High Court where that there was an agreement between Kolhapur Sugar Mills Ltd. & Karan Agencies for manufacturing and sale of liquor under the brand name KSM. The plant and machinery owned by KSM, was allowed to be used with entire infrastructure by the respondent-Karan Agencies, for a consideration of Rs.30 lakhs per annum. The respondent-Karan Agencies, conducted entire business of manufacture of liquor, its sale and even effected the recovery of the sale proceeds in the name of KSM. The books of account were maintained in the name of KSM and sale proceeds were also credited to the account of KSM. At the end of each financial year, after settlement of accounts, the balance in Profit & Loss Account was paid by KSM to the respondent-Karan Agencies, after retaining an amount of Rs.30 lakhs being the consideration agreed against use of infrastructure plant, facility, etc. Such amount is termed as "Conducting Charges" in the books of accounts of KSM. Under such facts and circumstances Hon'ble Bombay High Court held as follows:-

"**13.** In that main order, the Tribunal held that it has gone through the agreement. Under the agreement, the assessee agreed to pay to M/s. KSM an amount of Rs. 30 lacs towards use of infrastructure for manufacture of liquor. As per Clause 2 of the agreement, all profits and losses in respect of the manufacturing and sale of the products in the distillery division are on account of the respondent assessee. The respondent assessee had actually taken over the distillery unit of M/s. KSM. It undertook the manufacturing activity as well as sale of products. There was no evidence on record to show that the assessee had received any amount from M/s. KSM for providing any service in relation to the business.

14. It is in that light and in facts peculiar to the case of the present assessee that the Tribunal concluded that Clause (104c) of the substantive provision, namely, Section 65 will not be attracted and is not applicable. In addition to this reason, the Tribunal concluded that on the same agreement for the same period, the Revenue directed M/s. KSM to pay service tax under the category of franchise service. M/s. KSM is paying service tax under the category franchise service regularly and this fact is not in dispute. It is in these circumstances that the Tribunal set aside the order-in-original.

15. Upon a reading of the Tribunal's order, we find that the same is essentially based on the clauses of the conducting agreement. It is the conducting agreement which has been referred extensively. Its clauses have been read together and harmoniously to conclude that the arrangement or deal in the present case is of such nature that M/s. KSM's distillery unit is taken over for conducting and managing by the assessee. The assessee is therefore responsible for any profits being generated or losses sustained. The nature of the transaction therefore would not fall within the meaning of support services for business or commerce. The conducting of the running business and its management and administration is therefore the basis of the finding. We are of the opinion that such factual findings which are consistent with the materials placed on record cannot be termed as perverse or vitiated by any error of law apparent on the face of the record. Any larger issue or controversy, therefore, need not be considered. Once the conclusion is reached as above, then, the Appeals do not raise any substantial question of law. They are accordingly dismissed."

11. Thus, relying on the ruling of Bombay High Court we have no hesitation to hold that so far the fixed lease rent of Rs. 1 Crore per annum received by the appellant, the same is not taxable towards "Renting of immovable property service" as there is no renting out of land and building along with its fixtures. The appellant have only let out plant and machinery and the manufacturing facility. Which does not qualify under the definition of "Renting of immovable property service". So far the other issue is concerned regarding liability of service tax on the amount of reimbursements received from UBL towards wages etc., we find that the same is taxable with effect from 01/05/2011 under the category of "Business Support Service". Accordingly, we hold the support service taxable under the category "Support Service of Business or Commerce" under Section 65 (104c) of the Finance Act, 1994. Accordingly, we hold that appellant will be liable to service tax for the reimbursement made by UBL under clause 70 of the agreement, under "Business Support Service" with effect from 01/05/2011. Under the facts and circumstances, we also find that the extended period of limitation is not invokable as the transaction has been properly documented and/or recorded in the books of accounts, and also the matter involves dispute of classification.

12. Thus, the appeal is allowed with consequential benefits to the appellant. Penalties are also set aside. We remand the matter back to the Adjudicating Authority for the limited

purpose of re-calculation of demand under 'Support Service of Business or Commerce' for the period with effect from 01/05/2011. The appellant is also directed to appear with a copy of this order before the Concerned Authority with a copy of calculation of the admitted Service tax under infrastructure support service.

(Dictated and pronounced in Court)

-Sd/-
(ANIL G. SHAKKARWAR)
Member (TECHNICAL)

-Sd/-
(ANIL CHOUDHARY)
Member(JUDICIAL)

Ansari

Certified True Copy
24/04/17
Asstt. Registrar
(C.E.S.T.A.T.)
M. G. MARG, ALLAHABAD