IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, CHENNAI

Customs Appeal No. 308 of 2010

(Arising out of Order-in-Original No. 2/2010-Commissioner (Airport) dated 19.4.2010 passed by the Commissioner of Customs, Chennai)

Shri Rajan Ran **Appellant**
S/o Shri Muniyandi
No. 100/3, T. Block
1st Floor, Room No. 102, III Avenue
Anna Nagar, Chennai – 600 040.

Vs.

Commissioner of Customs **Respondent**
Custom House
60, Rajaji Salai
Chennai – 600 001.

AND

Customs Appeal No. 340 of 2010

(Arising out of Order-in-Original No. 2/2010-Commissioner (Airport) dated 19.4.2010 passed by the Commissioner of Customs, Chennai)

Shri Vasu Arumugam @ Manoj **Appellant**
S/o Shri Vasu
AC 35/1, Ground Floor
4th Street, 6th Main Road
Anna Nagar, Chennai – 600 040.

Vs.

Commissioner of Customs **Respondent**
Custom House
60, Rajaji Salai
Chennai – 600 001.

APPEARANCE:

Shri B. Satish Sundar, Advocate and
Shri Solomon P. Francis, Advocate for the Appellants
Shri R. Rajaraman, AC (AR) for the Respondent

CORAM

Hon'ble Ms. Sulekha Beevi C.S., Member (Judicial)
Hon'ble Shri Raju, Member (Technical)

Final Order Nos. **40148-40149 / 2022**

Date of Hearing : 18.4.2022
Date of Decision: 25.4.2022

Per Ms. Sulekha Beevi C.S.

Brief facts are that on the basis of specific intelligence received by Directorate of Revenue Intelligence (DRI) that one passenger by name Shri Rajan Ran, appellant herein, is arriving at Chennai Airport from Singapore by Indian Airlines and would be carrying huge quantity of gold jewellery and is attempting to clear without declaration and without payment of customs duty, the officers of DRI in the presence of independent witnesses, under a mahazar proceedings, intercepted the passenger at the exit point of the arrival hall of Chennai Anna International Airport when he came out through the green channel.

2. On conducting search of the passenger and his belongings, it was found that he was carrying a total weight of 9994.38 grams of assorted gold jewellery covered in a polythene cover and pouches. The contents of each pouch were weighed. The gold assayer assayed all jewellery items and he certified that the jewellery is made of 22 carat gold. The appellant had also handed over his Singapore passport, counterfoil of the checked in baggage and boarding pass. He stated that a co-passenger by name Manoj would clear his checked in baggage and that he had filled in the Customs Declaration Form and handed over the same at the Customs gate exit. The said declaration form was collected from the customs officers. In the declaration form the appellant had not declared any dutiable goods. To the query made by the DRI officers, whether he had any dutiable goods or other items, the appellant had replied in negative. On examination of the checked in baggage of the passenger, it was found to be a carton box containing one 40 inches Sony Bravia 40V LCD television. On the personal search

of the passenger, he was found to carry a photocopy of three lists showing the total weight and quantity of the gold jewellery carried by him and also currency notes for 5,380 US Dollars and 230 Singapore Dollars. He did not have any bill for purchase of gold jewellery and stated that he was carrying the same for a monetary consideration for Vasu Arumugam @ Manoj. He stated that the said co-passenger of the appellant who is an Indian and knew him as Manoj would clear his checked in baggage and bring it out of the airport. The appellant showed the Indian passport of the said Manoj and handed over the same to the officers. The name in the passport was Shri Vasu Arumugam.

3. Under mahazar proceedings dated 17/18.2.2009, the gold jewellery totally weighing 9994.38 grams, USD 5,380, Singapore Dollars 230, Sony Bravia LCD TV valued at Rs.1,60,22,391/- were seized. The airline e-ticket of the appellant, counterfoil of the checked in baggage, boarding pass, customs declaration form, the three lists showing the weights and quantities of the gold and the photocopy of the three lists found on the person of the passenger were also seized under the mahazar. The statement of the appellant Shri Rajan Ran was recorded on 18.2.2009 under sec. 108 of the Customs Act, 1962. Shri Vasu Arumugam could not be located and a search was conducted at his residence on 18.2.2009. The appellant was remanded to judicial custody.

4. Later, the appellant gave a representation dated 25.2.2009 to the Chief Commissioner of Customs, Chennai where he has stated that

he is a citizen of Singapore of Indian original and his father and mother belong to Nagapattinam, Tamil Nadu. He purchased from Singapore the gold ornaments weighing 9994.38 grams and that he is authorized to import gold jewellery and sell them in India. He brought them with the idea to earn interest by depositing the sale proceeds in banks. He knew that customs duty has to be paid and the dollars he carried was for paying the customs duty. He stated that he did not attempt to smuggle the jewellery. It was also stated that he did not conceal the jewellery or the dollars. Further, statements were given on 30.5.2009 in which he furnished details of the shop in Singapore from where he purchased the gold jewellery. Invoices for the purchase of the gold jewellery were also produced.

5. Vide Notification No. 31/2003-Cus dated 1.3.2003, gold ornaments excluding ornaments studded with stones or pearls upto 10 kilograms can be imported by an eligible passenger in his baggage arriving in India on payment of customs duty of Rs.250 per 10 grams. As per sec. 77 of the Customs Act, 1962, the owner of the baggage shall, for the purpose of clearing it, make a declaration of its contents to the proper officer. As per para 2.20 of the Foreign Trade Policy 2004 – 2009 formulated under sec. 5 of the Foreign Trade (Development and Regulation) Act, 1992, bonafide personal baggage may be imported by a person coming to India from a foreign country. The Central Government have made provisions for prohibiting, restricting or otherwise regulating import or export of goods under sec. 3(3) of Foreign Trade (Development and Regulation) Act, 1992 and as per the said section, all goods to which sub-section (2) applies shall be deemed

to be goods, the import or export of which has been prohibited under sec. 11 of the Customs Act, 1962. Non-bonafide baggage is to be treated as prohibited goods under sec. 11 of the Customs Act, 1962 r/w sec. 3(3) of Foreign Trade (Development and Regulation) Act, 1992. Such foreign goods brought as non-bonafide passenger baggage without declaration of the same are liable to confiscation under sec. 11 of the Customs Act, 1962 and the person concerned therewith is liable to penal action under sec. 112 and punishment under sec. 135 of the Customs Act, 1962 rad with Section 11(1) of Foreign Trade (Development and Regulation) Act, 1992.

6. Based on the above investigation, Show Cause Notice was issued to the appellant and also Shri Vasu Arumugam by DRI under sec. 124 of the Customs Act, 1962. The appellant replied to the Show Cause Notice on 19.9.2009. Shri Vasu Arumugam did not reply to the Show Cause Notice nor did he appear for personal hearing.

7. After due process of law, the adjudicating authority vide order impugned herein passed the following order:-

> *(i) I order for confiscation of the assorted gold jewellery totally weighing 9994.38 grams and valued at Rs.1,55,95,610/- (Indian Market value), Rs.1,42,84,146/- (International Value) under section 111(d), (l) and (m) of the Customs Act, 1962 read with Section 3 of Foreign Trade (Development and Regulation) Act, 1992.*
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> *(ii) I order for confiscation of the 40 inches Sony Bravia 40V LCD Television Model No. KLV-40V400A valued at Rs.1,50,000/- on the day of seizure under section 111(d), 111(l) and 111(m) of the Customs Act, 1962*
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> *(iii) I order confiscation of the foreign currency of USD 5,380 and 230 Singapore dollars equivalent to Rs.2,76,781/- on the day of seizure under sec. 111(d) read*

with Regulation 6 of the Foreign Exchange Management (Export and Import of Currency) Regulations, 2000.

(iv) I impose a penalty of Rs.55,00,000/- (Rupees fifty five lakhs only) on Shri RajanRan under sec. 112(a) of the Customs Act, 1962 and

(v) I impose a penalty of Rs.10,00,000/- (Rs. Ten lakhs only) on Shri Vasu Arumugam under sec. 112(a) of the Customs Act, 1962."

8. Aggrieved by the above order in which the gold jewellery, Sony Bravia TV, foreign currencies has been absolutely confiscated and penalties have been imposed, the appellants are now before the Tribunal.

9. The learned counsel Shri B. Satish Sundar appeared and argued for the appellants. The foremost argument put forward by the learned counsel is that the entire case of the department is based on the allegation that the appellant has not declared the gold jewellery or the foreign currencies. Though it is stated that the declaration form has been seized under mahazar proceedings, the department has not produced it as part of the relied upon documents. The appellant, in fact, was waiting to declare the items and pay appropriate customs duty. He had sufficient dollars for making payment of customs duty towards the gold jewellery carried by him. The allegation of the department that the appellant had made false declaration and intended to smuggle the gold without paying duty is without any basis. The allegation that the appellant failed to declare the dutiable goods cannot sustain as the department has not furnished the alleged declaration.

10. The entire case is based on the statements recorded from the appellant Shri Rajan Ran. These statements were retracted immediately and these statements cannot be relied at all. Further, the appellant is an eligible passenger who is entitled to import gold into India. He adverted to Notification No. 31/2003-Cus. which reads as under:-

> "In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and in supersession of the notification of the Government of India in the erstwhile Ministry of Finance (Department of Revenue) No. 171/94-Customs, dated the 30th September, 1994, published in the Gazette of India, vide number G.S.R. 733 (E), dated the 30th September, 1994, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts goods of the description specified in column (2) of the Table below and falling under Chapter 71 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India by an eligible passenger, from so much of the duty of customs leviable thereon which is specified in the said First Schedule, as is in excess of the amount calculated at the rate as specified in the corresponding entry in column (3) of the said Table and from the whole of the additional duty leviable thereon under section 3 of the said Customs Tariff Act.

Table

S. No.	Description of goods	Rate
(1)	(2)	(3)
1.	Gold bars, other than tola bars, bearing manufacturer's or refiner's engraved serial number and weight expressed in metric units, and gold coins	Rs. 100 per 10 gms.
2.	Gold in any form other than at S. No. 1 above, including tola bars and ornaments, but excluding ornaments studded with stones or pearls	Rs. 250 per 10 gms.

(2) The exemption is subject to the following conditions, namely :-

(i) the duty shall be paid in convertible foreign currency;

(ii) the quantity of gold imported in any form shall not exceed ten kilograms per eligible passenger; and

(iii) the gold is either carried by the eligible passenger at the time of his arrival in India or is imported by him within fifteen days of his arrival in India.

Notwithstanding anything contained above, the exemption under this notification shall also apply to gold taken delivery of by an eligible

> passenger from a customs bonded warehouse of the State Bank of India or the Minerals and Metals Trading Corporation Ltd., subject to the conditions (i) and (ii) of para 2 above, and subject to further condition that such eligible passenger files a declaration in the prescribed form before the proper officer of customs at the time of his arrival in India declaring his intention to take delivery of the gold from such a customs bonded warehouse and pays the duty leviable thereon before his clearance from customs.
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> *Explanation*.- For the purposes of this notification, "eligible passenger" means a passenger of Indian origin or a passenger holding a valid passport, issued under the Passports Act, 1967 (15 of 1967), who is coming to India after a period of not less than six months of stay abroad; and short visits, if any, made by the eligible passenger during the aforesaid period of six months shall be ignored if the total duration of stay on such visits does not exceed thirty days and such passenger has not availed of the exemption under this notification or under the notification being superseded at any time of such short visits.

11. As regards the statements recorded from the appellant, it is submitted by the learned counsel that all the statements were retracted at the earliest point of time. According to the appellant, when he arrived at Chennai Airport and proceeded to pay the customs duty for the gold jewellery carried with him, certain persons claiming themselves to be officers of customs, secluded him from the queue and forcibly took him to a separate room and confined him there for several hours. The officers did not accept the explanation given by him and they proceeded to record incriminatory statements from the appellant using threat, coercion and force. The statements recorded under such vitiated circumstances was retracted by him at the earliest point of time when he was remanded to judicial custody. In such retracted statements, he explained the actual facts. He never had any intention not to declare the gold jewellery or not to pay the customs duty.

12. The appellant is a Singapore citizen of Indian origin. The learned counsel submitted that the provisions of Foreign Exchange Management (Export and Import of Currency) Regulations, 2000

entitles a passenger to hold USD 10,000 without any intimation / declaration to the customs authorities and the same is eligible for every passenger who comes to India. The foreign currencies carried by the appellant is only for the purpose of payment of customs duty for the gold jewellery carried by him. The learned counsel asserted that the appellant did not make any effort to conceal the gold jewellery and foreign currency. The currency was kept in his purse, prominently and visibly which was found by the officers who frisked him. The fact that the appellant did not attempt to conceal the jewellery and the currency itself would establish that there was no intention to smuggle the goods into India.

13. As per the notification, the appellant is an eligible passenger and the department has not recorded any finding that he has not fulfilled the conditions in the notification for importing gold.

14. The learned counsel adverted to para 31 of the impugned order and argued that the adjudicating authority has held that the gold jewellery and foreign currencies are liable for absolute confiscation, even though there is no such whisper in the operative part of the order. Thus, the adjudicating authority has not given an option to redeem the gold jewellery even though the appellant an eligible passenger who is entitled to import gold. The appellant ought to have been given the option to redeem the gold. The discussions made in para 31 by the adjudicating authority to conclude that the gold jewellery is liable for absolute confiscation is without any legal basis.

15. The adjudicating authority has relied upon the decision of the Hon'ble Supreme Court in the case of *Sheik Omer Vs. Collector of Customs* and in the case of *Om Prakash Bhatia Vs. Commissioner of Customs*. In the said cases, the gold was concealed and there was an attempt to smuggle. The facts of these cases reveal that the attempt to smuggle was established. In the present case, the appellant had not concealed the gold jewellery and he was having enough currency to pay the customs duty. Merely, on the basis of the statements recorded on 18.2.2009, it is alleged that the appellant has attempted to smuggle the gold jewellery and to evade customs duty. The goods under import (gold jewellery) are not prohibited goods and are freely importable by an eligible passenger. The adjudicating authority has not considered any of these aspects before concluding that the gold jewellery and currency are liable for absolute confiscation. He prayed that the appeals may be allowed.

16. The learned AR Shri R. Rajaraman appeared for the department. He adverted to para 2 of the Show Cause Notice and argued that the appellant had filled up the declaration and handed over to the customs officers. In the declaration form, he had stated that there are no dutiable goods to be declared. To the query put by the DRI officers as to whether he had any dutiable goods or other items, he had answered in the negative. From this, it is very much clear that the appellant has attempted to smuggle the gold into India. Further, from his statement recorded on 18.2.2009, it has come out that he has carried the gold jewellery for another person namely Manoj @ Vasu Arumugam. The said person Vasu Arumugam did not respond to summons issued to

him. This itself speaks that the appellant was carrying the gold on behalf of Vasu Arumugam. If the customs officers had not intercepted, the appellant would have smuggled the gold jewellery and the foreign currencies without payment of customs duty. The appellant would have made exit from the airport without paying the customs duty. The retracted statements are only afterthought and cannot be given any credence. If the appellant had any grievance that his statement was taken under coercion, threat or force, he should have complained about the same to appropriate authorities. There has been no such complaint and merely because there is a retraction, the evidence in the nature of the original statement cannot be totally discarded.

17. All dutiable items imported by a passenger or a member of a crew in his baggage is classified under Tariff heading 9803 and are "restricted". Thus, goods where restriction has been imposed in terms of Foreign Trade (Development and Regulation) Act, 1992, non-fulfilment of the conditions would render the goods as prohibited goods under the Customs Act, 1962 for the purpose of section 111(d). In the case of baggage, the restriction among other things is that a true declaration of the contents of the baggage ought to be made and that baggage ought to be bonafide. In the present case, the appellant has not fulfilled the condition of making a true declaration which has rendered the goods liable for absolute confiscation as prohibited goods. The primary onus rest upon the passenger to make a true declaration of the contents of his baggage. In the absence of such declaration or a false declaration, the goods have been correctly confiscated. He prayed that the appeals may be dismissed.

18. Heard both sides.

19. At the outset, it has to be stated that the Show Cause Notice is issued by DRI, Chennai Zonal Unit. The counsel for appellant has filed a statement to the effect that they are not contesting the issue whether DRI are proper officers for the purpose of issuing Show Cause Notice. A statement has been filed that the appellant is not contesting this issue before this Tribunal or before any other forum. Hence we do not think it necessary to delve into this issue as to whether DRI are proper officer for issuing the Show Cause Notice in the present case.

20. The foremost contention put forward by the learned counsel for the appellant is that the appellant is an eligible passenger who is entitled to import gold. Notification No. 31/2003 has been already reproduced above. The department does not have a contention that the appellant does not fulfill the criteria of an eligible passenger. In case an eligible passenger intends to import gold, he has to make a declaration at the airport. The case of the department is that the appellant has not declared any dutiable goods. It is also stated that the declaration form filled in by him was collected by the customs officers. The learned counsel for appellant has asserted that as no such declaration form has been made part of the relied upon documents, the allegation that the appellant has attempted to smuggle the gold without declaring cannot be accepted. Though it may be true that the declaration has not been made part of the relied upon documents, it has to be seen that the appellant was intercepted at the exit gate. Had he any intention to pay the customs duty he ought to have proceeded

to the Red Channel. Instead, he had proceeded through the green channel and was about to exit the airport. Further, there is some discrepancy as to why he has stated that another person named Manoj @ Vasu Arumugam has asked him to carry the Sony Bravia TV for him. Shri Vasu Arumugam was exparte during the investigation proceedings and has filed the appeal thereafter. There is no statement from Vasu Arumugam and the department has not been able to establish the connection between the appellant and Shri Vasu Arumugam. For these reasons, we have no doubt to hold that the view taken by the adjudicating authority that the goods are liable for confiscation are legal and proper and does not merit interference.

21. However, from the facts narrated above, it is brought out that the appellant falls into the criteria of an eligible passenger. He is thus allowed to import gold jewellery upto 10 kilograms by paying appropriate customs duty. The currencies seized from him are sufficient to pay the customs duty for the gold carried by him. Further, there is no evidence that the appellant had made any attempt to conceal the gold jewellery. For these reasons, being an eligible passenger, the adjudicating authority ought to have given an option to redeem the gold jewellery and also the foreign currencies in terms of section 125 of Customs Act, 1962. Further, the appellant has also produced documents in the nature of invoices which proves that he has purchased the gold jewellery from Singapore.

22. The learned counsel for appellant has relied upon various decisions to argue that being an eligible passenger, the gold jewellery

carried by him cannot be considered as prohibited goods rendering them for absolute confiscation. In Abdulla Kalingal Andu Vs. UOI – 1994 (71) ELT 349 (Bom.), the Hon'ble High Court of Bombay quashed the prosecution proceedings and ordered for return of the gold and silver as the passenger was an eligible passenger. The relevant part of the order is as under:-

> "Shri R.M. Agarwal, learned counsel appearing for the Respondents, on taking instructions, states that the ownership of gold and silver is not a criterion for its eligibility to be imported by the passenger under the Gold Import Scheme. Accordingly incoming passengers can import the gold so long as they satisfy the conditions of stay abroad and those relating to payment of duty in foreign exchange.
>
> 2. In view of the above statement, the present prosecution does not survive and the petitioner is entitled for order of discharge. The prosecution sought to be initiated against the petitioner is quashed. Bail bond of the petitioner to stand cancelled and cash security, if paid, will be returned to the petitioner. Similarly gold and silver seized from possession of the petitioner including related documents and passport be returned to the petitioner forthwith. Rule made absolute."

23. In the case of Shaik Jamal Basha Vs. Government of India – 1997 (91) ELT 277 (AP), the Hon'ble High Court remanded the matter to given an opportunity to the petitioner to pay redemption fine in lieu of confiscation and for redeeming the gold.

> "3. But, all the same, we find the petitioner as entitled to a different relief. The order of confiscation is made under Section 111 of the Customs Act, 1962 on account of concealment. Section 125 requires that whenever confiscation of any goods is authorised by the Act, the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under the Act or under any other law for the time being in force, and shall in the case of any other goods, give to the owner of the goods an option to pay in lieu of confiscation such fine as the said officer thinks fit. Rule 9 of the Baggage Rules, 1978 framed under Section 79(2) of the Customs Act, 1962 lists Gold in any form other than ornaments in Appendix B of the Rules as articles which shall not be imported free of duty. Hence gold in the form other than ornaments is entitled to be imported on payment of duty. Attempt to import gold unauthorisedly will thus come under the second part of Section 125 (1) of the Act where the adjudging officer is under mandatory duty to give option to the person found guilty to pay (fine) in lieu of confiscation. Section 125 of the Act leaves option to the officer to grant the benefit or not so far as goods whose import is prohibited but no such option is

available in respect of goods which can be imported, but because of the method of importation adopted, become liable for confiscation. A perusal of the order of the Deputy Collector of Customs shows him to have not kept this distinction in mind and to have straightaway proceeded to confiscate the gold without grant of opportunity to the petitioner to pay (fine) in lieu of confiscation. The order passed by the Deputy Collector of Customs is as under :

"Record of Personal Hearing and Findings : The passenger states that for his sister's marriage he has brought the gold and on the advice from one of his friends he concealed the gold in the suitcase handle to avoid payment of duty. The passenger as such has deliberately concealed the gold to avoid detention and payment of duty. The briefcase used to conceal the gold is also liable for confiscation.

xxxx xxxx xxxx

xxxx xxxx xxxx

(The earlier portion of the printed form of the order, marked xxxxx were left blank and do not form part of the Order.)

I also order absolute confiscation of the goods (gold) valued Rs. 1,20,969 under Section 111(d), (l), (m) and (o) of Customs Act, 1962, read with Section 3(3) and Section 4 of Foreign Trade (D & R) Act, 1922. I further impose a penalty of Rs. 5,000/- (Rupees five thousand only) under Section 112 of Customs Act, 1962 for importing goods in contravention of the restriction.

I also confiscate the briefcase of NCv used for concealment of the said gold.

Sd/-xxxx

Deputy Collector of Customs."

It is apparent that the distinction and the non-compliance with the provisions of law as pointed out earlier was not kept in view either by the original, or the appellate authority or the revisional authority.

4. In that view of the matter, we set aside the orders of the Assistant (sic. Deputy) Collector of Customs and the appellate as well as the revisional authorities and remand the matter to the Deputy Collector of Customs, 4th respondent herein to allow opportunity to the petitioner to pay in lieu of confiscation such sum as he decides fit and decide the matter according to law. To facilitate disposal, we direct the petitioner to appear before the Deputy Collector of Customs on the 12th of August, 1996 on which date the Deputy Collector of Customs shall proceed with the case. Copy of this order be forthwith transmitted to the respondents."

24. In most of the decisions, it has been held that when necessary documents have been produced and the petitioner is an eligible

passenger, an option to redeem the gold ought to be given. Absolute confiscation should be an exception rather than a rule.

25. From the discussions made above, we are of the considered opinion that the appellant has to be given an option to redeem the gold jewellery and currency and the Sony Bravia TV which was imported been carried by him. The appellant, however, has to pay redemption fine to the tune of 10% of the value of the goods as noted in the impugned order as redemption fine for release of the gold jewellery, currency and Sony Bravia TV.

26. The next issue that comes up for consideration is the penalty imposed upon the appellant. As already discussion above, there was no attempt to conceal the gold jewellery by the appellant. However, he has proceeded through the green channel and about to exit the airport without paying the customs duty. A penalty of Rs.55 lakhs under section 112(a) of the Customs Act, 1962 seems to be on the higher side and we hold that penalty of Rs.10 lakhs would suffice to the circumstances. The penalty imposed upon shri Vasu Arumugam is reduced from Rs.10 lakhs to Rs.5 lakhs.

27. The impugned order is modified to the extent of setting aside the absolute confiscation and allowing the appellant to redeem all items confiscated by paying Rs.25,00,000/- (Rupees twenty five lakhs only) as redemption fine on all the items confiscated. Needless to say that the appellant has to pay appropriate customs duty. The penalty imposed on the appellant Shri Rajan Ran is reduced from Rs.55,00,000/- (Rupees fifty lakhs only) to Rs.10,00,000/- (Rupees

ten lakhs only) and the penalty on other appellant Shri Vasu Arumugam is reduced from Rs.10,00,000/- (Rupees ten lakhs) to Rs.5,00,000/- (Rupees five lakhs only).

28. The appeals are partly allowed in the above terms.

(Pronounced in open court on 25.4.2022)

(**SULEKHA BEEVI C.S.**)
Member (Judicial)

(**RAJU**)
Member (Technical)

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