IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL <u>CHENNAI</u>

REGIONAL BENCH – COURT NO. I

Service Tax Appeal No. 41414 of 2013

(Arising out of Order-in-Original No. 134 to 137 of 2012 dated 27.12.2012 passed by the Commissioner of Service Tax, Newry Towers, No. 2054-I, II Avenue, Anna Nagar, Chennai – 600 040)

M/s. Perfect Vending (India) Private Limited **: Appellant**
1/46, Pandurangapuram, Padi,
Chennai – 600 050

VERSUS

The Commissioner of Service Tax, **: Respondent**
Newry Towers, No. 2054-I, II Avenue, Anna Nagar,
Chennai – 600 040

WITH

Service Tax Appeal No. 41415 of 2013

(Arising out of Order-in-Original No. 134 to 137 of 2012 dated 27.12.2012 passed by the Commissioner of Service Tax, Newry Towers, No. 2054-I, II Avenue, Anna Nagar, Chennai – 600 040)

M/s. Perfect Vending (India) Private Limited **: Appellant**
1/46, Pandurangapuram, Padi,
Chennai – 600 050

VERSUS

The Commissioner of Service Tax, **: Respondent**
Newry Towers, No. 2054-I, II Avenue, Anna Nagar,
Chennai – 600 040

WITH

Service Tax Appeal No. 41416 of 2013

(Arising out of Order-in-Original No. 134 to 137 of 2012 dated 27.12.2012 passed by the Commissioner of Service Tax, Newry Towers, No. 2054-I, II Avenue, Anna Nagar, Chennai – 600 040)

M/s. Perfect Vending (India) Private Limited **: Appellant**
1/46, Pandurangapuram, Padi,
Chennai – 600 050

VERSUS

The Commissioner of Service Tax, **: Respondent**
Newry Towers, No. 2054-I, II Avenue, Anna Nagar,
Chennai – 600 040

WITH

Service Tax Appeal No. 41805 of 2015

(Arising out of Order-in-Original No. CHN-SVTAX-001-COM-1 & 2 – 2014-15 dated 28.11.2014 passed by the Commissioner of Service Tax-I, Newry Towers, No. 2054-I, II Avenue, Anna Nagar, Chennai – 600 040)

M/s. Perfect Vending (India) Private Limited : Appellant
1/46, Pandurangapuram, Padi,
Chennai – 600 050

VERSUS

The Commissioner of Service Tax, : Respondent
Newry Towers, No. 2054-I, II Avenue, Anna Nagar,
Chennai – 600 040

AND

Service Tax Appeal No. 41806 of 2015

(Arising out of Order-in-Original No. CHN-SVTAX-001-COM-1 & 2 – 2014-15 dated 28.11.2014 passed by the Commissioner of Service Tax-I, Newry Towers, No. 2054-I, II Avenue, Anna Nagar, Chennai – 600 040)

M/s. Perfect Vending (India) Private Limited : Appellant
1/46, Pandurangapuram, Padi,
Chennai – 600 050

VERSUS

The Commissioner of Service Tax, : Respondent
Newry Towers, No. 2054-I, II Avenue, Anna Nagar,
Chennai – 600 040

APPEARANCE:

Shri N. Viswanathan, Learned Advocate for the Appellant

Shri R. Rajaraman, Learned Assistant Commissioner for the Respondent

CORAM:

HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)
HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)

FINAL ORDER NOs. 40230-40234 / 2023

DATE OF HEARING: 21.03.2023

DATE OF DECISION: 31.03.2023

Order : [Per Hon'ble Mr. P. Dinesha]

These appeals are filed by the assessee against the Order-in-Original No. 134 to 137 of 2012 dated 27.12.2012 and Order-in-Original No. CHN-SVTAX-001-COM-1 & 2 – 2014-15 dated 28.11.2014 and the only issue that arises for our consideration is: whether the activity of the appellant in supplying non-alcoholic beverages to their clients at the clients' place is covered under the definition of 'outdoor caterer' and consequently, whether the value received for such activity / service is taxable under outdoor catering service?

2. Heard Shri N. Viswanathan, Learned Advocate for the appellant and Shri R. Rajaraman, Learned Assistant Commissioner for the Revenue. We have perused the documents placed on record and have also meticulously gone through the decisions/orders relied upon by both the parties during the course of arguments.

3. Facts are not in dispute and hence, we refer to the impugned orders to extract some of the facts which are relevant for the disposal of these appeals. The appellant is engaged in the business of manufacture and sale of coffee and tea vending machines and they are also engaged in the supply of coffee/tea in their clients' premises. The appellant had obtained Service Tax registration under 'outdoor catering' and 'maintenance and repair service'. They were promptly remitting Service Tax up to September 2008, but however, it appears that they had stopped paying the Service Tax with effect from October 2008. It appears that the above fact was noticed during the audit of accounts of the appellant and it was the Revenue's case that, on verification of the records of the appellant, they had noticed that the appellant would supply coffee, tea and milk to their clients by setting up their vending machines at the clients' premises. They would alone be responsible for the maintenance, cleanliness and tidiness of the

vending machines and that a pantry boy was also posted in the premises. For this, the appellant would charge their clients on "per cup" basis, which would be collected at the end of the month.

4. It appears that there were exchange of letters between the Department and the assessee and thereafter, the following Show Cause Notices were issued, proposing to demand Service Tax on outdoor catering service for six periods: -

Sl. No	SCN/SOD No.	Date	Period	Amount demanded (in Rs.)
1.	SCN No. 594/2010	05.10.2010	Oct 2008 to Mar 2009	16,22,687/-
2.	SCN No. 705/2010	21.10.2010	Apr 2009 to Dec 2009	39,66,733/-
3.	SCN No. 765/2010	14.12.2010	Jan 2010 to Mar 2010	21,13,336/-
4.	SCN No. 308/2011	06.09.2011	Apr 2010 to Mar 2011	80,13,382/-
5.	SOD No. 290/2012	11.10.2012	2011 to 2012	92,87,442/-
6.	SOD No. 125/2014	15.05.2014	Apr 2012 to June 2012	25,64,853/-

5. It appears that the appellant had filed its reply denying any liability to Service Tax, much less any liability under outdoor catering service, for various reasons, which have been extracted in the impugned orders.

6.1 The crux of the contentions of the appellant are that they are engaged in the manufacture of vending machines and sale of such goods / materials as required for the operation of the said machines, namely, premix coffee, tea, sugar, milk, etc., on which they had paid State levy (VAT), as applicable; that since they had sold the beverages and paid VAT and there was no question of any levy under Service Tax. They had also contended that their activity could be that of a shop-keeper, but not an outdoor caterer since they had only provided the machines and materials required for using the machines and that mere charging their clients on 'per cup' basis did not *ipso facto* lead to the presumption of the role of an outdoor caterer.

6.2 The appellant also relied upon the decisions/orders of higher judicial fora, namely: -

(i) M/s. Bharat Sanchar Nigam Ltd. v. Union of India [2006 (2) S.T.R. 161 (S.C.)];

(ii) M/s. Imagic Creative P. Ltd. v. Commissioner of Commercial Taxes [2008 (9) S.T.R. 337 (S.C.)];

(iii) M/s. Tamil Nadu Kalyana Mandapam Assn. v. Union of India [2004 (167) E.L.T. 3 (S.C.)];

(iv) Indian Railways C&T Corpn. Ltd. v. Govt. of NCT of Delhi [2010 (20) S.T.R. 437 (Del.)].

and other orders, of co-ordinate Benches of the CESTAT, namely : -

(i) M/s. Ambedkar Institute of Hotel Mgmt. v. C.C.E., Chandigarh [2015 (40) S.T.R. 823 (Tri. – Del.)];

(ii) M/s. Hotel Priya v. Commissioner of G.S.T. & Central Excise, Chennai [Final Order No. 42288 of 2018 dtd. 16.08.2018 – CESTAT, Chennai];

(iii) M/s. Goldline Hospitality Solutions (P) Ltd. v. The Commissioner of G.S.T. & Central Excise, Chennai South [Final Order No. 40160 of 2019 dtd. 23.01.2019 – CESTAT, Chennai];

(iv) M/s. Sri Ponnusamy Caterers v. The Commissioner of Service Tax, Chennai [Final Order No. 40131 of 2022 dtd. 07.04.2022]

7.1 *Per contra*, the Learned Assistant Commissioner for the Revenue, while relying on the findings of the Adjudicating Authority, had also contended that the scope of the work/activity undertook by the appellant clearly fall under the definition of "caterer" as per Section 65(24) of the Finance Act, 1994 and "outdoor caterer" as defined in Section 65(76a) *ibid.* and that therefore, they are covered under Section 65(105)(zzt) *ibid.,* where any service provided or to be provided to any person by an outdoor caterer is treated as a taxable service.

7.2 He would also refer to the contentions of the appellant as to the cum-tax benefit, which was allowed in part to the extent the appellant's claim was supported by details.

7.3 He would rely on the judgement of the Hon'ble Allahabad High Court in the case of *M/s. Indian Coffee Workers' Co-op Society Ltd. v. C.C.E. & S.T., Allahabad [2014 (34) S.T.R. 546 (All.)]* and the Order of the co-ordinate Mumbai Bench of the CESTAT in the case of *M/s. Alfa Laval (India) Ltd., Employees Co-operative Consumers Society v. Commissioner of Central Excise, Pune-I [2015 (50) S.T.R. 255 (Tri. – Mumbai)].*

7.4 We find that only a part of the agreement entered into by the appellant with one of its clients is reproduced in the Order-in-Original and hence, for clarity, we had requested the Learned Advocate for the appellant to furnish the full copy of the agreement by the end of that week, i.e., the matter was heard on 21.03.2023 and he was requested to submit the agreement before the end of 24.03.2023. But however, no such attempt has been made till date and hence, we are left with no option but to go with the part of the copy of the agreement extracted in the Order-in-Original.

8. "Caterer" is defined under Section 65(24) of the Finance Act, 1994, as under: -

> *"(24) "caterer" means any person who supplies, either directly or indirectly, any food, edible preparations, alcoholic or non-alcoholic beverages or crockery and similar articles or accoutrements for any purpose or occasion;"*

9. “Outdoor caterer” is defined under Section 65(76a) of the Act, which reads as under: -

> *“(76a) “outdoor caterer” means a caterer engaged in providing services in connection with catering at a place other than his own, but including a place provided by way of tenancy or otherwise by the person receiving such services;”*

10. “Taxable service” under Section 65(105)(zzt) i*bid.,* is defined as under: -

> *“(105) “taxable service” means any service provided or to be provided, -*
>
> ….
>
> *(zzt) to any person, by an outdoor caterer;”*

11.1 The appellant is engaged in the manufacture of coffee/tea vending machines, which are either sold or rented out or lent, free of cost to its clients / customers and it is an admitted fact that the appellant would also effect sale of ingredients required for the preparation of coffee or tea, like premix coffee, tea, sugar, milk, etc., to its customers. For this, the appellant collects charges on ‘per cup’ basis from its clients, monthly. It is also an undisputed fact that the appellant had remitted applicable State levies, like VAT, on those materials / ingredients which were supplied by it. It is also an undisputed fact that the appellant is supplying the above to its clients’ premises and that the ‘activity’ is at a place other than its own place.

11.2 From the above, it is very much clear to us that the appellant has indeed satisfied the requirements of “caterer” and, because of the provision of service at a place other than his place, he has also satisfied the conditions under "outdoor caterer", as defined in the respective Sections under the statute.

12. We shall now consider the next claim of the appellant as to the supply of ingredients also, for which VAT appears to have been paid.

13.1 The agreement/contract *inter-se* parties, here, is for providing coffee, tea or milk at the clients' place and hence, going by the 'golden rule' of interpretation, the predominant character of the contract is the provision of service i.e., providing coffee, tea or milk and not the sale of ingredients / materials thereof and this is very much clear from the fact that the appellant was charging on the basis of 'per cup' of coffee, tea or milk, irrespective of the proportion of ingredients used. Viewed thus, we are of the opinion that the procurement of ingredients, which is incidental here, is the lookout of the appellant in rendering the service of providing coffee, tea or milk.

13.2 The Hon'ble Supreme Court in the case of *M/s. Tamil Nadu Kalyana Mandapam Assn. (supra)* had occasion to consider the scope of levy of Service Tax on mandap keepers and outdoor caterers. In the context of catering service, the Hon'ble Apex Court has observed as under: -

> *"44. The concept of catering admittedly includes the concept of rendering service.* ***The fact that tax on the sale of the goods involved in the said service can be levied does not mean that a service tax cannot be levied on the service aspect of catering.*** *Mr. Mohan Parasaran, learned senior counsel for the appellant submitted that the High Court before applying the aspect theory laid down by this Court in the case of Federation of Hotel and Restaurant v. Union of India & Ors. (supra) ought to have appreciated that in that matter Article 366(29A)(f) of the Constitution was not considered which is of vital importance to the present matter and that the High Court ought to have differentiated the two matters. In reply, our attention was invited to paras 31 and 32 of*

> *the judgment of the High Court in which service aspect was distinguished from the supply aspect. In our view, reliance placed by the High Court on* Federation of Hotel and Restaurant *(supra) and, in particular, on the aspect theory is, therefore, apposite and should be upheld by this Court. In view of this, the contention of the appellant on this aspect is not well founded.*
>
> *45. It is well settled that the measure of taxation cannot affect the nature of taxation and, therefore, the fact that service tax is levied as a percentage of the gross charges for catering cannot alter or affect the legislative competence of Parliament in the matter. "*

(Emphasis supplied by us, in bold, for clarity)

and finally, the Hon'ble Court has concluded, at paragraph 57, as under: -

> *"57. A tax on services rendered by mandap-keepers and outdoor caterers is in pith and substance, a tax on services and not a tax on sale of goods or on hire purchase activities. Section 65 clause 41 sub-clause (p) of the Finance Act, 1994, defines the taxable service (which is the subject matter of levy of service tax) as any service provided to a customer by a mandap-keeper in relation to use of a mandap in any manner including the facilities provided to a customer in relation to such use also the services, if any, rendered as a caterer. The nature and character of this service tax is evident from the fact that the transaction between a mandap-keeper and his customer is definitely not in the nature of a sale of hire purchase of goods. It is essentially that of providing a service. In fact, as pointed out earlier,* ***the manner of service provided assumes predominance over the providing of food*** *in such situations which is a definite indicator of the* ***supremacy of the service*** *aspect. The legislature in its wisdom noticed the said supremacy and identified the same as a potential region to collect indirect taxes. Moreover, it has been a well established judicial principle that so long as the legislation is in substance, on a matter assigned to a legislature enacting that statute,*

*it must be held valid in its entirety even though it may trench upon matters beyond its competence. Incidental encroachment does not invalidate such a statute on the grounds that it is beyond the competence of the legislature (*Prafulla Kumar *v.* Bank of Commerce*). Article 246(1) of the Constitution specifies that the Parliament has exclusive powers to make laws with respect to any of the matters enumerated in List I in the Seventh Schedule to the Constitution. As per Article 246(3), the State Government has exclusive powers to make laws with respect to matters enumerated in List II (State List). In respect of matters enumerated in List III (Concurrent List) both Parliament and State Government have powers to make laws. The service tax is made by Parliament under the above residuary powers."*

(Emphasis supplied by us, in bold, for clarity)

13.3 In the case of *M/s. Imagic Creative P. Ltd. (supra)* relied upon by the Learned Advocate for the appellant, the Hon'ble Supreme Court has considered many of its earlier judgements, including *M/s. Bharat Sanchar Nigam Ltd. (supra),* wherein it has observed as under: -

"22. Our attention has furthermore been drawn to the decision of this Court in Bharat Sanchar Nigam Ltd. (supra) wherein referring to Tata Consultancy (supra) it was observed that the approach of this Court in the said decision as to what would be 'goods' for the purpose of sales tax is correct.

23. What, however, did not fall for consideration in any of the aforementioned decisions is the concept of works contract involving both service as also supply of goods constituting a sale. Both, in Tata Consultancy (supra) as also in Associated Cement Company (supra), what was in issue was the value of the goods and only for the said purpose, this Court went by the definition thereof both under the Customs Act as also the Sales Tax Act to hold that the same must have the attributes of its utility, capability of being bought and sold and capability of being transmitted, transferred, delivered, stored and possessed. As a software was found to be having the said attributes, they were held to be goods.

24. We have, however, a different problem at hand. Appellant admittedly is a service provider. When it provides for service, it is assessable to a tax known as *service tax. Such tax is leviable by reason of a Parliamentary statute. In the matter of interpretation of a taxing statute, as also other statutes where the applicability of Article 246 of the Constitution of India, read with Seventh Schedule thereof is in question, the Court may have to take recourse to various theories including 'aspect theory', as was noticed by this Court in Federation of Hotel & Restaurant Association of India, etc. v. Union of India & Ors. [(1989) 3 SCC 634].*

25. If the submission of Mr. Hegde is accepted in its entirety, whereas on the one hand, the Central Government would be deprived of obtaining any tax whatsoever under the Finance Act, 1994, it is possible to arrive at a conclusion that no tax at all would be payable as the tax has been held to be an indivisible one. ***A distinction must be borne in mind between an indivisible contract and a composite contract. If in a contract, an element to provide service is contained, the purport and object for which the Constitution had to be amended and clause 29A had to be inserted in Article 366, must be kept in mind.***

26. We have noticed hereinbefore that a legal fiction is created by reason of the said provision. Such a legal fiction, as is well known, should be applied only to the extent for which it was enacted. It, although must be given its full effect but the same would not mean that it should be applied beyond a point which was not contemplated by the legislature or which would lead to an anomaly or absurdity.

27. The Court, while interpreting a statute, must bear in mind that the legislature was supposed to know law and the legislation enacted is a reasonable one. The Court must also bear in mind that where the application of a Parliamentary and a Legislative Act comes up for consideration; endeavours shall be made to see that provisions of both the acts are made applicable.

28. Payments of service tax as also the VAT are mutually exclusive. Therefore, they should be held to be applicable having regard to the respective parameters of service tax and the sales tax as envisaged in a composite contract as contradistinguished from an indivisible contract. *It may consist of different elements providing for attracting different nature of levy. It is, therefore, difficult to hold that in a case of this nature, sales tax would be payable on the value of the entire contract; irrespective of the element of service provided. The approach of the assessing authority, to us, thus, appears to be correct."*

(Emphasis supplied by us, in bold, for clarity)

What therefore emerges is, clearly, that Service Tax and VAT are mutually exclusive.

13.4 We are also enlightened by a decision, in Appeal rendered by the Hon'ble Allahabad High Court, in the case of *M/s. Indian Coffee Workers' Co-op Society Ltd. (supra)* wherein the Hon'ble court has considered the taxability of 'caterer' and after carefully analysing the relevant provisions, the Hon'ble Court has opined as under:-

> *"8. Analyzing the provisions of clause (24) of Section 65 of the Finance Act, 1994, in order to be a caterer, a person should be one who supplies food, edible preparations, beverages (alcoholic or non-alcoholic) or crockery and similar articles or accoutrements for any purpose or occasion. The supply may be made directly or indirectly. Consequently, there has to be, firstly, a supply of food, edibles, beverages or crockery and similar articles or accoutrements. Secondly, this supply may be for any purpose or occasion. A purpose is an effectuation of a particular object. An occasion is an event defined with reference to time which may take place either as an isolated occurrence or be sporadic or periodical. Thirdly, the supply may be directly by the person himself or indirectly through another. In order to be an outdoor caterer within the meaning of clause (76a), a person must, at the outset, be a caterer. Clause (76a) provides a statutory definition of who is regarded as an outdoor caterer.* ***A caterer is an outdoor caterer because services in connection with catering are provided at a place other than his own****.* ***The use of the expression 'in connection with catering' broadens the ambit of the definition by bringing within its purview not merely a service of catering but a service which has a connection with catering.*** *The place where the service is to be provided must be a place other than that of the caterer himself. The inclusive part of the definition includes a place which may be provided to the caterer by the person receiving the service either by an agreement of tenancy or otherwise.*
>
> *9. In the present case,* ***the assessee is a caterer. The assessee is a person who supplies food, edibles and beverages for a purpose.*** *The purpose is to cater to*

persons who use the facility of a canteen which is provided by NTPC or, as the case may be, by LANCO within their own establishments. NTPC and LANCO have engaged the services of the assessee as a caterer. ***The assessee is an outdoor caterer because the services which he provides as a caterer are at a place other than his own.*** *The place is provided by NTPC and LANCO. The inclusive part of clause (76a) expands the definition to a place provided by way of tenancy or otherwise by the person receiving such services. NTPC and LANCO have engaged the services of the assessee as an outdoor caterer and the assessee is an outdoor caterer because services in connection with catering are provided by it at a place other than a place of the assessee.*

…..

11. ***We find no merit in the contention that since the assessee is liable to pay Value Added Tax on the sale involved in the supply of goods at the canteen, it is not liable to the payment of Service Tax. The charge of tax in the cases of VAT is distinct from the charge of tax for Service Tax.*** *Entry 54 of the State List to the Seventh Schedule to the Constitution empowers the State legislatures to impose a tax on the sale of goods.* ***Article 366(29A) was introduced by the Forty Sixth Constitutional Amendment so as to provide a deeming definition of the expression 'sale' to comprehend situations within the purview of its several sub-clauses including the sale of goods involved in the execution of a works contract.*** *The charge of Service Tax is not on the sale of goods but on a taxable service provided.* ***Unlike a tax which is imposed on the sale of goods, the charge of Service Tax is on the provision of a taxable service provided by the assessee.*** *Hence, the fact that the assessee may be paying VAT on the sale of goods on the supply of food and beverages to those who consume them at the canteen, would not exclude the liability of the assessee*

> *for the payment of Service Tax in respect of a taxable service provided by the assessee as an outdoor caterer."*

(Emphasis supplied by us, in bold, for clarity)

and has thus, concluded at paragraphs 14 and 15, as under: -

> *"**14. The Circular of the Board of Customs and Central Excise dated 23 August, 2007, which is sought to be relied upon by the assessee, in fact, also contains a clarification that the deeming supply of a food in a restaurant as a sale does not, in any way, bar the levy of Service Tax on the service provided by outdoor caterers, which is primarily a tax on service rendered by the outdoor caterer.***
>
> *15. For the aforesaid reasons, the authorities below were justified in confirming the demand for Service Tax."*

(Emphasis supplied by us, in bold, for clarity)

14. From the above guiding and binding decisions of the higher judicial fora we find that what is relevant is the pith and substance of the contract between the parties, which in the case on hand, is the provision of service, viz., providing coffee/tea/milk and, hence, we are of the view that the demand of Service Tax has been correctly raised on the appellant. Therefore, we do not find any reasons to interfere with the findings in the impugned orders.

15.1 The Learned Advocate for the appellant referred to and relied on various judgements/orders to buttress his arguments that the service rendered, if at all, would amount to works contract service since the same involved both sale and service which, being indivisible in nature, therefore, there was no tax liability. Though it sounds attractive, but we find that the same has been considered by the Hon'ble Supreme Court in *M/s. Tamil Nadu Kalyana Mandapam Assn. (supra)* and *M/s. Imagic Creative P. Ltd.*

(supra) and the Hon'ble Allahabad High Court in *M/s. Indian Coffee Workers' Co-op Society Ltd. (supra).* Moreover, we do not have any doubt in our minds that what was expected by the appellant's client was the rendering/providing of coffee, tea or milk and what was provided by the appellant was also coffee, tea or milk and not the ingredients *per se.* When we have understood that the 'scope of works contract' differs from service to service, we have to be careful in applying the ratio laid down by a higher judicial forum in respect of a particular service, when taxability of different service crops up. Like for example, in the case on hand, it is possible that there may not be any bar for the appellant to prepare the coffee, tea, milk, etc., at his place and then supply coffee/tea, etc. at its clients' place, which possibility is not there in the case of 'works contract' for the construction of civil structures even though materials are supplied by the service provider himself. And in any case, as held in the above judicial precedents, it does not *ipso facto* carve out exception to claim exemption from payment of Service Tax on the pretext of having paid State levy/VAT.

15.2 Hence, in the light of the decisions of the Hon'ble Apex Court in *M/s. Tamil Nadu Kalyana Mandapam Assn. (supra), M/s. Imagic Creative P. Ltd. (supra)* and the Hon'ble Allahabad High Court in *M/s. Indian Coffee Workers' Co-op Society Ltd. (supra)*, we find that the *ratio decidendi* of the other cited judicial precedents are distinguishable from the facts of this case.

16. In view of the above, we do not find any merits and consequently, the appeals are dismissed.

(Order pronounced in the open court on **31.03.2023**)

Sd/-	Sd/-
(VASA SESHAGIRI RAO)	**(P. DINESHA)**
MEMBER (TECHNICAL)	MEMBER (JUDICIAL)

Sdd