CUSTOMS, EXCISE & SERVICE TAX APPLELLATE TRIBUNAL, NEW DELHI

PRINCIPAL BENCH COURT NO. IV

Customs Appeal No. 54159/ 2018

(Arising out of Order-in-Appeal No. CC(A) CUS/D-II/ICD-TKD/IMPORT/2348/2018 dated 28.09.2018 passed by the Commissioner (Appeals), New Customs House, Near IGI Airport, New Delhi)

M/s. V 3 International.
B-19, Sector 58
NOIDA-201301, UP

Appellant

VERSUS

Commissioner of Customs
New Delhi (ICD TKD)

Respondent

APPEARNANCE:
S/Shri Gaurav Goyal & Ramesh Kumar, Advocates for the Appellant
Shri Sunil Kumar, Authorized Representative for the Respondent

CORAM :
HON'BLE MR. C L MAHAR, MEMBER (TECHNICAL)
HON'BLE MS. RACHNA GUPTA, MEMBER(JUDICIAL)

FINAL ORDER NO. 51301 /2019

DATE OF HEARING : 30/04/2019
DATE OF DECISION : 01/10/2019

PER C L MAHAR :

The brief facts of the matter are that the appellants are importer of Multimedia speakers with and without additional features like USB port, FM radio etc. The appellants, while importing the said goods has been classifying the product under Customs Tariff Heading No. 8518 declaring the same as multimedia speaker system. The Chapter sub heading 8518 covers the product like microphones, loudspeakers whether or not mounted in their enclosures, headphones and earphones and audio frequency electric amplifiers; electric sound amplifier set etc. The Department is of the view that on study of relevant product literature of the consignment under import namely, Multimedia speaker Systems, it appears that the main system, usually sub-woofer is equipped with a USB port, and / or SD card reader, and/or FM Radio and /or MP 3 player along with a LED display for operation, on the front panel. Such systems are invariably accompanied by sophisticated remote control with interactive interface. The main system contain Printed Circuit Boards (PCBs) with complex internal circuitry to retrieve, read and to produce audio files of MP 3/ WMA audio formats stored on a USB memory device, such as USB flash drives/ flash players/ SD cards and also to play FM Radio. It is also incorporated with a built in amplifier and various terminals that allow for connectivity with the help of audio jacks to various audio sources such as CD players, DVD players, Blu-ray players etc. The main system is connected to an external source of power and is interconnected to other speakers (satellite speakers). Depending on the source, the sound is reproduced by the entire speaker system. Prima facie, these products which are new generation speaker systems, are not just simple loudspeakers/ audio speakers. They are multi-function devices that are meant essentially for reproducing sound and providing wholesome entertainment. It, therefore, appears that the main system, i.e. the sound reproducing device embodied with the above stated features, which interacts with the users of the audio system or speaker system through the remote while governing the satellite (dummy) speakers attached there to, imparts the essential character to the entire system.

2. On the basis of above analysis, the import consignment as per the Department are of composite nature consisting of sets of said articles which are classifiable under Customs Tariff Heading 8519/8527 and accordingly, a show cause notice dated 12.5.2014 was issued to the appellant whereunder a Customs duty of Rs.20,81,958/- has been demanded under section 28(4) of the

Customs Act, 1962 by invoking the extended time proviso. The provisions of charging interest as per section 28 AA of the Customs Act, 1962 as well as penal provisions under section 112 and 114 AA of the Customs Act, 1962 has also been invoked. The matter has been adjudicated vide Order in Original No. 98/2016 /NK/JC/Import / ICD/ TKD dated 31.8.2016 where all the allegations as mentioned in the show cause notice have been upheld. The appellants have preferred the appeal before Commissioner (Appeals) who vide his Order No.CC(A) CUS/ D-II/ICD/TKD-Import- 2384/2018 dated 28.9.2018 has also endorsed the finding of Order-in-original. The Commissioner (Appeals) in his above mentioned impugned order in Appeal has held that " speaker with USB port having USB play back but without FM radio". The principal function of the device is imparted by the USB play back facility and therefore, the said multimedia speaker multifunction system is classifiable under sub heading 85198990 of the Harmonized Customs Tariff which covers sound recording or reproducing apparatus.

3. The appellants are before us against the above mentioned Order in Appeal. The learned advocate appearing for the appellant has submitted that the disputed goods namely Multimedia speakers are specifically covered under Chapter Heading 8518 because there is a specific entry for Loudspeakers under Chapter Heading 8518 and as per the General Rules for Interpretation of First Schedule of Customs Tariff Act, 1985, a specific entry has to be preferred over a general description while classifying a particular product under import; that Chapter Sub-heading 8519 is a general tariff entry for sound recording or reproducing apparatus; that the disputed goods are known in the market as speaker and they are marketed as a speaker. It is well settled principle of law that a product need to be classified under the heading where it is generally known in the market to be

classified. The speakers are not known as sound reproducing apparatus as required for a product to be classified under Chapter heading 8519.

4. The learned advocate has mentioned that the issue of classification of multimedia speakers with an additional facility such as USB playback or FM radio etc. has already been decided by this Tribunal in the case of **M/s. Logic India Trading Co. vs. CC, Cochin reported under [2016 (337) ELT 65 (Tri-Bang)]** wherein it has been held that even if the Multimedia speakers having additional facilities such as USB port, FM radio etc. will not alter the classification of the product as primary function of the imported machine systems is speaker and therefore, same deserves to be classified under Chapter heading 8518 of the Customs Tariff Act, 1975. It has further been mentioned that the Hon'ble Supreme Court has also endorsed the above decision of this Tribunal by dismissing the appeal filed by the Department vide its judgement in the case of **Commissioner vs. Logic India Trading Co. reported under 2016 (342) ELT A 34 (SC).** Thus, the learned advocate had tried to emphasis that the classification of product under dispute namely Multimedia speakers has already been decided by this Tribunal under Chapter heading 85182200 of the Customs Tariff Act, 1975 and same has also been endorsed by Hon'ble Supreme Court. The learned advocate has also mentioned that extended time proviso for demanding customs duty under section 28(4) of the Customs Act, 1962 is not invokable under the given circumstances as there has been no suppression, mis-statement or any mis-declaration on the part of the appellant as all the facts since very beginning has been before the Department and therefore, the Department were having full knowledge about the full description of the goods and therefore, it is illegal to invoke the extended time proviso in their case and the entire demand under the show cause notice is barred by limitation.

The appellants have relied on the decision of this Tribunal as well as of Hon'ble Apex Court in support of his argument in case of **M/s. Cosmic Dye Chemicals vs CCE, Bombay** reported under **[1995 (75) ELT 72 (SC)] and Aban Llyod** reported under **[(2006) 6 SCC 482].**

5. We have heard learned Departmental Representative who has argued that the said goods are rightly classifiable under CTH 8519 which covers all the sound recording and reproducing apparatus as per HSN Explanatory Notes Page No. XVI-8519-2 provides for inclusion in this heading apparatus those are equipped with, or designed to be attached to acoustic devices (loudspeakers, earphones, headphones) and amplifier. It is evident that the impugned goods having only USB playback function are squarely covered by Class (IV)(C) of groups of apparatus classifiable under CTH 8519. Further, Para (c) of Notes at Page No. XVI-8519-3 mentions exclusion of separately presented microphones, loudspeakers, audio-frequency amplifiers and electric sound amplifier sets (85.18). However, in the instant case, as the speaker is combined in the same housing with sound recording or reproducing apparatus, the impugned goods remain classified here only i.e. under CTH 8519.

6. CTH 8527 covers reception apparatus for radio-broadcasting, whether or not combined in the same housing, with sound recording or reproducing apparatus or clock. Hence, the impugned goods having only FM radio, or combined with sound recording or reproducing apparatus in the same housing are classifiable under CTH 8527.

7. Reliance is placed by Revenue on Cross Ruling NY N244871 dated 20.8.2013. The description of merchandise/ goods considered under the cited ruling (a 32-inch sound bar speaker system with an FM Radio and Bluetooth wireless technology) is similar to the impugned goods. The Ruling decides classification of the said merchandise /goods under Harmonized Tariff Schedule of the US. The Ruling has persuasive value for classification of similar goods under CTH 8527.

8. Having heard both the sides and perusing the record, we find that the matter is no longer res integra as it has already been decided by this Tribunal in the case of **M/s. Logic India Trading Co. vs. CC, Cochin** (supra); that the multimedia speakers even if they are having additional features like USB port, etc. will appropriately be classified under CTH 8518 as pre-dominant function of the electric apparatus remains as a speaker. The relevant extract of the decision in the case of **M/s. Logic India Trading Co. vs. CC, Cochin** (supra) is reproduced herein below:

> **"4.** We have considered the submissions made by both the sides. We have also gone through the contending tariff entries which stand reproduced by us in the preceding paragraphs. There is no dispute on the facts that some of the speakers being imported by the appellant have USB port with USB playback in addition and some of them have the facility of F.M. radio also. As is seen from the above reproduced entries, Heading *8518 22 00* covers *"Multiple Loudspeakers, mounted in the same enclosure"*. The product in question has been shown to us in the Court Room. The loudspeakers are in different sizes and some of them are the typical loudspeaker sizes seen in most of the functions where the sound received from outside sources gets amplified, as per requirement of the user. Of course the Revenue is not disputing the classification of the same.
>
> However, wherever the speakers have an additional facility of USB port, which has been explained to us as a facility wherein a pen drive can be inserted and the sound recorded in the pen drive can be amplified by the speaker, *Heading 8519* covers *"Sound recording or reproducing apparatus"*. The question which is

required to be decided is as to whether introducing such facility of USB port for USB playback is otherwise admittedly speaker can be considered to be a reproducing apparatus or not. The reading of the various sub-headings of the said Heading reveals that it covers the products like Audio CD player, CD players, MP3 players, time code recorders, etc. In our opinion, the speaker is primarily a speaker and some additional feature or facility for use of USB playback will not convert the same into a product equivalent to the products covered by Heading 8519. Similarly, Heading 8527 takes into its ambit the "Reception apparatus for radio-broadcasting, whether or not combined, in the same housing". The additional feature of FM radio in the speaker, in our opinion, would again not convert the huge speaker into a FM radio. Even going by the common parlance test, nobody would buy a huge speaker for the purpose of FM radio.

4.1 At this stage, we may advert to the Circular No. 27/2013-Cus., dated 1-8-2013 which alone stands relied upon by the lower authorities for coming to the conclusion against the assessee. The said circular stands given by the Ministry of Finance on the representations received from the industry in respect of the identical products being imported. The opinion as expressed in the said circular is based upon the outcome of the Conference of Chief Commissioners of Customs and Directorate General on the Customs Tariff and allied matters. Relevant paras of the said circulars are reproduced :-

> "3. The competing headings are :
>
> **8518** - *Loudspeakers, whether or not mounted in their enclosures : headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers: audio-frequency electric amplifiers: electric sound amplifier sets;*
>
> **8519** - *Sound recording or reproducing apparatus;*
>
> **8527** - *Reception apparatus for radio-broadcasting whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.*
>
> 4. The view that in case of a "multifunction speaker system", the "reception apparatus for radio-broadcasting (heading 8527)" or "reproduction function of sound as provided by USB playback (heading 8519)" is less important than the function of amplification and relay of sound, thereby leading to the inference that such products are classifiable in heading 8518, overlooks the fact that the HS nomenclature only mentions functions and does not refer to the complexity or sophistication of these functions. It appears that any sound reproducing

playback device or reception apparatus for radio-broadcasting will need speakers for its effective functioning.

5. The classification of goods is to be determined by application of the General Rules for the Interpretation (GRIs) of the First Schedule to the Customs Tariff Act (CTA), 1975. GRI 1 requires that, "in classifying articles, for legal purpose it shall be determined according to the terms of the headings and any relative Section or Chapter Notes,..". Hence, all relevant legal texts must be considered. In this regard, Note 3 to Section XVI stipulates that, *"unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function".*

6. During discussions held at the time of Conference, there was general agreement that in case of :

(a) "Speaker with USB port but without USB playback or FM radio", the product would be classified in heading 8518, by application of General Rules 1. Speakers classified under heading 8518 include both passive speakers and active speakers. Active speakers, like many subwoofers, contain a built-in audio amplifier. The sub-heading under which speakers are classified depends on the number of 'drive units' - the actual loudspeaker cones or ribbons - in each cabinet or enclosure. Speakers with a single drive unit in each cabinet are classified under sub-heading 8518 21. Speakers with more than one drive unit in each cabinet - for example one woofer and one tweeter - are classified under sub-heading 8518 22. Speakers that are not mounted in a cabinet or enclosure are classified under sub-heading code 8518 29.

(b) "Speaker with USB Port having USB playback but without FM radio", the principal function of the device is imparted by USB playback facility. Therefore the said multifunction speaker system is classifiable in sub-heading 8519 81 of the Harmonized Customs Tariff, which provides for Sound recording or reproducing apparatus : Other apparatus : Using magnetic, optical or semi-conductor media : Other : Other.

(c) "Speaker with USB port having FM radio but without USB playback" the principal function of the device is imparted by Radio (reception apparatus for radio-broadcasting) and hence the multifunction speaker system classifiable under sub-heading

8527 99 by virtue of General Rules 1, Note 3 to Section XVI and 6.

(d) "Speaker with FM, USB port and USB playback", if it is held that the principal function of the device is imparted equally by Radio (reception apparatus for radio-broadcasting) and USB playback facility then it would be classified by sequential application of GRI, according to Rule 3(c). According to this rule, of all the possible heading or sub-heading that could equally apply the heading/sub-heading that comes last in numerical order is used to classify the goods. Hence the said product is classifiable under sub-heading 8527 99 by virtue of General Rule 1, Note 3 to Section XVI, 3(c), and 6."

As is seen from the above, the products considered in the said circular are identical to the products being imported by the assessee. For arriving at the conclusion that the speaker with the USB playback would fall under Heading 8519 and the speakers with FM radio would fall under Heading 8527, the Board has referred to the General Rules for the Interpretation specifically to Rule 1 and to Section Note 3 to Section XVI. The said Note is to the effect that where composite machine consists of two or more machine, the classification would be decided depending upon the machine which performs the principal function. However, we find that the principal function of the 'Multimedia Speaker" is amplification of the sound and the USB port or FM radio is an additional feature introduced to such speakers. Looking at the speakers produced before us, and by appreciating the fact that the lower authorities have admittedly held the goods in question to be "Multimedia Speaker", though with additional facilities, it leads to inevitable conclusion that the main and principal function of the product is as speaker. As such, according to us, even in accordance with Section Note 3 to Section XVI, the items in question have to be classified as speakers as admittedly that is the principal function of the product. The interpretation adopted in the said circular is, in fact, contrary to the interpretation adopted by the Board in other circulars, though not dealing with the same items but expressing opinions on the items with advanced multifunctions.

4.2 Reference can be made to Circular No. 17/2007-Cus., dated 19-4-2007 wherein the classification of *'higher technology featured mobile/cellular handsets or telephones'* was the subject matter of consideration. The cellular phones are classifiable under Heading 8517 12 of the Customs Tariff Act. It was observed that as a result of advanced technology, the cellular phones have additional features of word processing, email, internet, global positioning system, personal digital assistant (PDA), GPS receivers, camera and many other features. After taking into account the various provisions of law, it was observed as under :

"2. It is represented that mobile, cellular handset/telephone has the essential characteristic of transmission and reception apparatus, such as aerial, display screen, keypad and that the same should be of small size so that it can be hand-held and is of lightweight for use as telephone instrument. The other functions such as radio receivers, music players, e-mail, net browsers, calculators, stopwatch, alarm, computing on software platform are subsidiary to the main function of transceiver.

3. ………..

4. ………..

5. In terms of the First Schedule to the Customs Tariff, 'telephones for cellular networks or other wireless networks, push-button type or other', would be classifiable under sub-heading 8517 12. Similarly, 'portable automatic data processing machine weighing not more than 10 kgs., consisting of at least a CPU, a key board and a display' would be classifiable under sub-heading 8471 30; and 'radio navigational aid apparatus' would be classifiable under sub-heading 8526 91. From the scope of the headings/sub-headings. Board found that all mobile or cellular telephones whether working on the Global System for Mobile Communications (GSM) standard, Code Division Multiple Access (CDMA) cellular systems, Wireless Local Loop (WLL) or any other Mobile technologies, principally used as communication device would get covered under sub-heading 8517 12. These are essentially communication devices working on the basis of towers and base stations arranged into a network of cells, which send and receive radio signals for the cellular/mobile phone for communication. In view of the above, Board clarifies that sub-heading 8517 12 will cover all types of telephones that work on cellular networking technology or other wireless network.

6. Further, such cellular/mobile phones may contain certain facilities such as storage of contact information such as phone numbers (dialed/received/ missed call), names and addresses, to-do lists, notes, appointments, E-mail address, facility for Short Message Service (SMS)/Multimedia Messaging Service (MMS), calculator, alarm clock, calendar, games and other similar facilities as a standard feature. These facilities assist the user to make calls to desired person, identify the caller, keep track of his calls, send/receive messages and enhanced use of communication using any of the above facility. Hence, these features of cellular/mobile

phones do not change the principal function of such equipment i.e., 'telephony'.

7. Certain cellular/mobile phones called as 'smart phones' may also have other additional features such as accessing the Internet, sending and receiving E-mails, video recording/camera, word processing, radio or audio capabilities with color screens, QWERTY keyboard, touch screen. It may also run application software and synchronize with PCs, function as Global Positioning System (GPS) receiver. These devices work on operating systems (software) like Symbian OS, Microsoft Windows Mobile OS, Linux OS, which are similar to the software used in desktop PC/laptop. All these functionalities grouped as PDA or pocket PC or camera or GPS receiver, contained in cellular/mobile phones, though represent as composite machine, for the purpose of classification, it will be governed by the Customs Tariff Act and the General Rules for Interpretation (GRI) as explained in para 4 above. Accordingly, in terms of Section Note 3 to Section Note XVI when the goods satisfy the following conditions these would be characterized as transmission apparatus in cellular/wireless network rather than as an Automatic Data Processing (ADP) machine or camera or GPS receiver.

i. use transmission of signals (representing speech, messages, data or pictures) by means of electromagnetic waves which are transmitted through the ether without any line connection i.e., wireless, in any of the bandwidth allotted to mobile/cellular networks say 850 MHz to 1900 MHz; and

ii. consist of transmission and reception hardware such as transceivers, antenna, microphone, speaker, battery, radio-frequency chip, basic band chip, power management chip, Subscriber Identity Module (SIM), International Mobile Equipment Identity (IMEI) or other unique identity for cellular/mobile phone as well as radio-frequency transmission software such as GSM, General Packet Radio Service (GPRS) and Enhanced Data rates for GSM Evolution (EDGE) etc.,

Hence, such cellular/mobile phones remain classified in sub-heading 8517 12, as the principal function of these equipments remain as 'telephony'.

8. It is further explained that cellular/mobile phones can also be employed as data modems to form a wireless access point connecting a personal computer to the Internet. In this use, the mobile phone is providing a gateway between the cellular service provider□s data network and PCs. In terms of Chapter Note 5D(ii), it is made clear that such mobile phones shall not be classified

under Heading 8471 when they are presented separately. In other words, only when such phones are presented along with ADP machine or when composite machines consisting of ADP and mobile phones, where ADP is the principal function, these would be classified under Heading 8471. Further, it is clarified that GPS receivers having phone function that does not operate through any of the cellular network or mobile technologies for the transmission or reception of signals, but operates exclusively through direct satellite connection or differential GPS (on the longwave radio frequencies between say 285 kHz to 325 kHz) is however classifiable under sub-heading 8526 91 as other radio navigational aid apparatus.

9. In trade parlance too, it is noticed that the goods are sold as cellular or mobile phones with various additional facilities, the use of which is dependant on the cellular service provided. Further consumers purchase such cellular phones mainly because of their ability to transmit data in all situation and locations, and at all times, not just in specified places that offer Wireless/Wi-Fi access. In short, it is found that goods are marketed and consumers purchase a smart phone or other similar cellular/mobile phone, because of the phone function with additional facilities and not for their PDA or GSM capabilities alone; as such these additional facilities will not become operational without subscribing to a cellular phone service plan. Hence, it is clarified that these instruments are to be categorized as mobile/cellular phones from the point of trade parlance."

As is seen from the above, the Ministry itself, while expressing opinion on the classification of the mobile phones having a number of additional features, concluded that inasmuch as the essential purpose of the mobile phone is to communicate, the additional features of having so many other functions will not convert the phones into any other item. As the goods are being marketed and being purchased by the consumers as smart phone or other similar cellular or mobile phone, the additional facilities will not convert the phones into any other item.

4.3 In fact to the same effect is another circular of the Board being Circular No. 20/2013-Cus., dated 14-5-2013 wherein it was held that the classification of the *'Tablet Computer'* having an additional facility of connecting to an cellular network to make a voice calls will not make the Table Computer divert from its main function and Table Computer would remain so.

4.4 When all the three circulars are viewed together, it is seen that the opinion expressed by the Board in Circular dated 1-8-2013 in respect of *'multifunctional speaker system'* is diagonally opposite to the opinion expressed in the earlier two circulars being Circular No. 17/2007-Cus., dated 19-4-2007 and Circular No. 20/2013-Cus., dated 14-5-2013. In the other two circulars, the same Interpretative Rules have been taken into consideration and the same Section Note 3 to Section XVI stands taken note of and the products have been held to be classifiable according to their main and principal and essential function. We really fail to understand as to how subsequent circular stands issued wherein a different view stands expressed without assailing the fact that a speaker remains a speaker but with some additional facilities and features.

4.5 We find that the lower authorities have solely and mainly relied upon the said circular of the Board. It is well settled that the circular issued by the Board are not binding on the Courts, be it judicial or quasi-judicial. Though there are plethora of judgments to that count but one such reference can be made to Hon'ble Supreme Court's decision in the case of *CCE, Bhopal* v. *Minwool Rock Fibres Ltd.* - 2012 (278) E.L.T. 581 (S.C.). Further, the Larger Bench of the Tribunal in the case of *Bimetal Bearings Ltd.* v. *CCE, Chennai* - 2008 (232) E.L.T. 790 (Tri.-LB) = 2010 (18) S.T.R. 539 (Tribunal-LB) has also held that the circulars which are against statutory provisions cannot be followed and cannot allow to override the statutory provisions in case of conflict.

4.6 In fact, there cannot be any dispute about the above legal proposition as it stands fully settled.

4.7 As we have already observed that even the lower authorities are not disputing the fact that the goods in question are speakers with added function, as such the main role of the item in question remains amplifying the sound received by it either from outside source or from inbuilt feature. As such, going by the Interpretative Rules and Section Note 3 to Section XVI, the criteria for classifying the product is the principal and the main function it performs, which in the present case remains to be that of a speaker. We accordingly hold that the goods in question are properly classifiable under Chapter Heading 8518 22 00. We may also add that the invoices raised by the seller of the goods stand examined by it and the description stand given as "Multimedia Speaker". This also reflects upon the fact that the goods in question, in common parlance are also traded as speakers. The appellants have also submitted an affidavit of the dealers, the invoices raised by them against the customers and the statement of Service Manager of the assessee. Examination of these documents shows that goods are primarily sold as speakers. Even the brochures placed on record indicate that the goods are being traded as speakers only and not as either FM radio or the sound reproduction system.

> **4.8** We are also strengthened in our view by the decision of the Hon'ble Supreme Court in the case of *Xerox India Ltd.* v. *Commissioner of Customs, Mumbai* - 2010 (260) E.L.T. 161 (S.C.). Though the said decision did not deal with the items under consideration in the present appeal but the ratio of law laid down by the Hon'ble Supreme Court would be squarely applicable to the facts of the present case. It was held that the multifunctional printing machines having fax facility and screening facility would continue to fall under Heading 8471 of the Customs Tariff Act as 'digital printers' only inasmuch as the predominant function of the machine in question was printing.
>
> **5.** As such, we find no merits in the Revenue's stand. In view of the above, the impugned order is set aside and all the three appeals are allowed with consequential relief to the appellants."

9. The decision of this Tribunal in the case of **M/s. Logic India Trading Co. vs. CC, Cochin** (supra) had also been endorsed by Hon'ble Supreme court in the case of **Commissioner vs. Logic India Trading Co.** (supra).

10. Since the facts in the appeal in hand are similar to the one decided in the above mentioned decision of the Tribunal, we follow the same and held that impugned Order-in-Appeal is devoid of any merit and same deserves to be set aside. Accordingly, we set aside the same and the appeal is allowed.

(Pronounced in the open Court on 01/10/2019)

(Rachna Gupta)	**(C. L. Mahar)**
Member(Judicial)	**Member(Technical)**

ss