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CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066
CUSTOMS APPEAL BRANCH

Date 12/10/2010

Appeal No. C/582 /2006 – CU [DB], C/3/2007-CU DB

Assistant Registrar
C.E.S.T.A.T, New Delhi

To :
SHARMAN WOOLLEN MILLS LTD
V&PO-JUGIANA, G.T.ROAD,LUDHIANA.
SHARMAN WOOLLEN MILLS LTD — Appellant
Vs
C.C.AMRITSAR — Respondent

I am directed to transmit herewith a certified copy of **Final order No. C/156-157/ 2010 CU[DB]** dated 08.10.2010 passed by the Tribunal under Section 129, (B) of the Customs Act,1962 & Financial Act 1994 relating to Service Tax

Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent
   C.C.AMRITSAR
   THE MALL,AMRITSAR.
2. Adv. / Consult MR.SUDHIR MALHOTRA,
   13-R, HUKAM CHAND COLONY,
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5. Bar association. CESTAT. New Delhi
6. Director Publications. Customs. Excise. I.P. Estate. New Delhi
7. M/s Centax Publictions Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi - 3
8. Company Law Institute of India Pvt Ltd.,No.2(Old No. 36), Vaithyaram Street, T. Nagar,Chennai -17
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(Customs Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.
BENCH-DB

Customs Appeal No.582 of 2006

[Appeal arsing out of Order-in-Appeal No.26/CUS/Appl/LDH/06 dated 28.08.2006 passed by the Commissioner of Customs & Central Excise (Appeals), Jalandhar]

M/s.Sharman Woollen Mills Ltd.

Appellant

Vs.

CC, Amritsar

Respondent

Present for the Appellant: Shri Sudhir Malhotra, Advocate

Present for the Respondent: Shri Sumit Kumar, DR, Shri Vijai Kumar, DR & Shri Mahesh Rastogi, DR

Customs Appeal No.03 of 2007

[Appeal arsing out of Order-in-Appeal No.26/CUS/Appl/LDH/06 dated 28.08.2006 passed by the Commissioner of Customs & Central Excise (Appeals), Jalandhar]

CC, Amritsar

Appellant

Vs.

M/s.Sharman Woollen Mills Ltd.

Respondent

Present for the Appellant: Shri Sumit Kumar, DR, Shri Vijai Kumar & Shri Mahesh Rastogi, DR

Present for the Respondent: Shri Sudhir Malhotra, Advocate

Date of Hearing: 29.04.2010

Date of Pronouncement: 08/10/2010

Coram:

Hon'ble Dr.Chittaranjan Satapathy, Technical Member
Hon'ble Mr. D. N. Panda, Judicial Member

Customs Appeal No. 582/2006

Final order NO. C/156-157/2010

ORDER

PER D N PANDA

1. While assessee M/s Sharman Woollen Mills Ltd came in appeal before Tribunal against confirmation of duty demand made vide Order-in Appeal no. 26/CUS/CHD/06 dated 28.08.2006, has come in appeal before Tribunal registered as appeals case No.C/582/06, Revenue came in appeal against set aside of redemption fine and penalty made by the first appellate order which was imposed under section 114A of the Customs Act, 1962 by order of adjudication.

2. M/s Sharman Woollen Mills Ltd. VPO Jugiana, G. T. Road, Ludhiana imported goods vide Bills of entry No. 483 dated 26.09.2000 and cleared the same using questionable DEPB scrips bearing No. 3010005329 dated 22.08.2000 for payment of Customs duty amounting to Rs.26,973/-. Those scrips were found to be *abinitio* void having been obtained by the transferor on the basis of fraudulent document and transferred to the appellant assessee who used for import.

3. M/s Beni Exports, 384, Kahera Mohalla, Jallandhar, the transferor of the DEPB Scrip bearing No. 3010005329 dated 22.08.2000 was found by Joint Director General Foreign Trade, Ludhiana to have obtained the same on the basis of forged Bank Realization Certificates (BRC's) and also on the strength of substituted documents i.e. shipping Bills and forged Bank Realization Certificates. The bank concerned certified that the bank realization certificates on the basis of which the above exporter had obtained DEPB scrips s were not issued by that Bank. For such reason, the Joint Director General Foreign Trade, Ludhiana cancelled the DEBP scrips.

4. The DEPB scrips aforesaid being found to be *abinitio* void, the importer M/s Sharman Woollen Mills Ltd., faced adjudication having used such questionable scrips against the import made by it. The adjudication made under section 28, 28AB of the Customs Act, 1962 ended with levy of Customs duty amounting to Rs. 26,973/- followed by interest. Confiscation of goods under Section 111(o) and imposition of penalty under Section 112/114A of the Act was made in terms of Order-in-Original 11/CUS/ADC/05 dated 30.04.2005.

5. Being aggrieved by adjudication, the appellant went in appeal before the learned Commissioner (Appeals) Chandigarh. Vide Order-in Appeal no. 26/CUS/CHD/06 dated 28.08.2006, that authority upheld the duty demand on the ground that when the DEPB scrips were issued on forged documents and being *non est,* no credit was permissible. So also plea of bar of limitation was discarded. The first Appellate Authority set aside the redemption fine and penalty on the ground that goods were neither available for confiscation nor those were cleared on undertaking/bond.

6. Learned Advocate appearing for the Assessee urged that: **(1)** the DEPB scrips issued by Joint Director General of Foreign Trade (JDGFT) in favour of the transferor were transferred to the Assessee Appellant for a proper consideration by the transferor and such scrips were utilised for discharge of customs duty against he imports. **(2)** When the DEPB scrips were cancelled by the JDGFT imports were already made the Assessee cannot be denied benefit of the DEPB scrips for no reason attributable to it as to the manner of acquisition of the same by the transferor. **(3)** When the DEPB scrips were avoided by cancellation, the Assessee had not committed any fraud or any wilful misstatement or suppression of facts to invite a proceeding under section 28 of the Customs Act, 1962. **(4)** The Show cause notice issued was barred by limitation when the Assessee acted bonafide and utilised the same for discharge of duty. **(5)** There was no collusion of the Assessee with the transferor of the scrips for which no penalty was imposed by the JDGFT on the Assessee. Therefore extended period is not invokable in the present case following the ratio laid down by Hon'ble High Court of Punjab & Haryana in the case of CC V. Leader Valves Ltd. - 2007 (218) ELT 349 (P & H) which has been approved by Hon'ble Supreme Court as reported in CC V. Leader Valves Ltd. - 2008 (227) ELT A29 (SC). **(6)** When the DEPB scrips were not forged but were good scrips issued on the basis of fabricated documents, the respondents are not liable to consequence under the law following the judgment in the case of M/s East West Exporters V. Assistant Collector of Customs. **(7)** When the goods were not available for confiscation, order of confiscation was unwarranted and no redemption fine was imposable. So also penalty was not imposable following judgment of Hon'ble High Court of Punjab Haryana in the case of CC V. Raja Impex Pvt. Ltd. - 2008 (229) ELT 185 (P&H) and Tribunal's decision in Chinku Exports V. CC – 1999 (112) ELT 400 (Tri) as affirmed by Apex Court in CC. V. Chinku Exports – 2005 (184) ELT A 36 (SC).

7. Learned DR appearing for Revenue pleaded: **(1).** That adjudication was done following due process of law on the basis of evidence establishing loss of revenue caused by the appellant using DEPB scrips obtained fraudulently by the transferor thereof. **(2).** When the transferor had no title over the fraudulent DEPB scrips and those were *nonest* in the eyes of law at all times and were void, the Assessee does not assume any title over the same. Accordingly the Assessee was bound to compensate Revenue for the losses due to use of scrips to discharge customs duty. **(3).** When the scrips were purchased in the market at a very low price, enquiry ought to have been caused from the JDGFT to ascertain genuineness of the same to protect his interest. But that was not done for which the appellant cannot be said to have exercised due care and diligence to prove its bonafide. **(4).** When fraud was established that has unravelled all. Revenue's stand is fortified from the Apex Court judgment in the case of UOI Vs. Jain Shudh Vanaspati Ltd. - 1996 (86) ELT 460 (SC). **(5).** So also fraud nullifies every thing as held by Apex Court in CC Vs. Candid Enterprises - 2001 (13) ELT 404 (SC) and in the case of Delhi Development Authority V. Skipper Construction Company (P) Ltd - AIR 1996 (SC) 2005. **(6)** Cheating was done to claim undue claim of DEPB Credit and Revenue was defrauded. The fraud committed by transferor of DEPB scrips avoid all judicial acts, ecclesiastical or temporal and the transferor had no title to transfer the DEPB credits to the appellant for which the appellant is liable to make good of losses suffered by Revenue. Accordingly the adjudication done against the Assessee is not interfereable following Apex Court judgment in the case of S P Chengalavaraya Naidu V. Jagannath - AIR 1994 SC 853. **(7).** The DEPB credits issued being *ab initio* void was not transferable. It has been held by the Apex Court in the case of Ram Preeti Yadav V. UP Board of High School and Intermediate Education - AIR 2003 SC 4268 that no court in this land will allow a person to keep an advantage which he obtained by fraud . **(8).** Tribunal in the case of CC Vs. D M Enterprises 2007 (213) ELT 414 held that fraudulently obtained DEPB Credits has no title on the face of law and it was held in DIC India Ltd. Vs. CC - 2008 (226) ELT 545 that DEPB credit obtained on the basis of forged and fake document does not confer any title on the claimant and others who use such *ab initio* void credits. **(9).** Tribunal in the case of ICI India Ltd Vs. CC - 2009 (240) 290 held that transaction based on fraud continues to be tainted by the vice and the person committing the fraud is precluded from deriving any benefit. **(10).** Similar view was also expressed by Tribunal in the case of Kamala Metachem Vs. CC - 2007-TIOL-2247-CESTAT-KOL and in the case of M/s Synotex Industries Vs. CC - 2008-TIOL—777-CESTAT-KOL. **(11).** When the material evidence established fraud against Revenue white collar crimes committed under absolute secrecy shall not be exonerated from penal consequence of law following Apex Court judgment in the case of K. I. Pavunny V. AC, Cochin - 1997 (90) ELT 241 (SC). **(12).** It is cardinal principle of law which is enshrined in Section 17 of Limitation Act that fraud nullifies every thing, the adjudication was not time barred following Apex

Court judgment in the case of CC. V. Candid Enterprise – 2001 (130) 404 (SC). **(13).** Nothing demonstrates that the Authority below merely acted on imagination while the adjudication was based on cogent evidence.

6. Heard both sides and perused records and gone through the citations made by them.

7. The principal issue involved in this case is whether the transferee Appellant was entitled to the benefit of DEPB scrips fraudulently obtained by the transferor thereof and whether redemption fine and penalty was imposable on the appellant when goods were not available for confiscation.

8. Evidence gathered by Revenue unambiguously proved that the DEPB scrips used by the Assessee for discharge of customs duty were fraudulently obtained by the transferor and were transferred to it. But it did not make any enquiry from JDGFT to ascertain genuineness of the same. It is established principle of law that fraud and justice are sworn enemies. An assessee acting un-cautiously and without being vigilant has no right to claim innocence when he fails to exercise due care and diligence. Failing to cause enquiry with the issuing authority of DEPB scrips crippled the assessee to claim its bonafide. Findings of the learned Adjudicating Authority do not appear to have been made suspiciously or under surmise but seems to have been based on cogent evidence.

9. It is a fraud in law if a party makes representations, which he knows to be false, and injury ensues therefrom although the motive from which the representations proceeded may not have been bad. It is also well settled that misrepresentation itself amounts to fraud. A fraudulent misrepresentation is called deceit and consists in leading a man into damage by wilfully or recklessly causing him to believe and act on falsehood. Of course, innocent misrepresentation may give reason to claim relief against fraud.

10. An act of fraud on Revenue is always viewed seriously. "Fraud" and collusion vitiate even the most solemn proceedings in any civilized system of jurisprudence. It is a concept descriptive of human conduct either by letter or words, which includes the other person or authority to take a definite determinative stand as a response to the conduct of the former either by words or letter. It has been held by Apex Court in the case of Commissioner of Customs, Kandla V. Essar Oil Ltd - 2004 (172) ELT433 (SC) that by "fraud" is meant an intention to deceive; whether it is from any expectation of advantage to the party himself or from the ill will towards the other is immaterial. The expression "fraud" involves two elements, deceit and injury to the deceived. Undue advantage obtained by the deceiver, will almost always call loss or detriment to the deceived. Similarly a "fraud" is an act of deliberate deception with the design of securing something by taking unfair advantage of another. It is a deception in order to gain by another's loss. It is a cheating intended to get an advantage. (See *S.P. Changalvaraya Naidu* v. *Jagannath* [1994 (1) SCC 1].

11. In leading English case i.e. *Derry and Ors.* v. *Peek* (1886-90) All ER 1 what constitutes "fraud" was described thus: (All ER p. 22 B-C) "fraud" is proved when it is shown that a false representation has been made (i) knowingly, or (ii) without belief in its truth, or (iii) recklessly, careless whether it be true or false". This aspect of the matter has been considered by Apex Court in *Roshan Deen* v. *Preeti Lal* [2002 (1) SCC 100] *Ram Preeti Yadav* v. *U.P. Board of High School and Intermediate Education* [2003 (8) SCC 311], *Ram Chandra Singh's* case (supra) and *Ashok Leyland Ltd.* v. *State of T.N. and Another* [2004 (3) SCC 1]. Suppression of a material document would also amount to a fraud on the court. (see *Gowrishankar* v. *Joshi Amha Shankar Family Trust,* [1996 (3) SCC 310] and *S.P. Chengalvaraya Naidu's* case AIR-1994 SC-853. No judgment of a Court can be allowed to stand if it has been obtained by fraud. Fraud unravels everything and fraud vitiates all transactions known to the law of however high a degree of solemnity.

12. When the Assessee acquires DEPB scrips from market without being an original acquirer, as an abundant caution, to avoid evil consequence of fraudulently obtained scrips, could have safeguarded its interest causing enquiry from JDGFT as to genuineness of the scrips. But that was not done. The Assessee failed to acquire no title over the scrips but became beneficiary of ill got scrips. Notificational benefit was availed at the cost of public exchequer which is required to be surrendered for the undue gain made. Bonafides was not established by the Assessee failing to cause enquiry from JDGFT. When such bona fide is not established, the Assessee shall not avail the benefit of the ratio laid down by Hon'ble High Court of Punjab & Haryana in the case of CC V. Leader Valves Ltd. - 2007 (218) ELT 349 (P & H) which has been approved by Hon'ble Supreme Court as reported in CC V. Leader Valves Ltd. - 2008 (227) ELT A29 (SC).

13. In *East India Commercial Company Limited* v. *Collector*, 1983 (13) ELT 1342 (S.C.), it was held that even if a licence was void on account of fraud, this did not affect rights of a transferee unless the transferee had not acted *bona fide*. In the case of Collector *of Customs, Bombay* v. *Sneha Sales Corporation*, 2000 (121) E.L.T. 577 (S.C.) and *UOI* v. *Sampat Raj Dugar*, 1992 (58) ELT163 (S.C.), the view taken in *East India Commercial Company Limited's* case (supra) was followed. The said view was also followed by the Hon'ble Bombay High Court in *Taparia Overseas (P) Limited* v. *UOI*, 2003 (161) ELT 47, *K. Uttamlal (Exports) Pvt. Limited* v. *UOI*, 1990 (46) ELT 527 and Hon'ble Allahabad High Court in *Coolade Beverages Limited* v. *Commissioner of Central Excise, Meerut*, 2004 (172) ELT 451 and *H. Guru Investment (North India) Pvt. Limited* v. *CEGAT, New Delhi*, 1998 (104) ELT 8. Hon'ble High Court of Punjab & Haryana in the case of Golden *Tools International* v. *Joint DGFT, Ludhiana*, 2006 (199) ELT 213, upheld cancellation of DEPB and levy of penalty under Section 11(2) of the Foreign

Trade (Development and Regulation) Act, 1992. Hon'ble court observed that the entire claim of the petitioners was based on falsehood. It was not in dispute in that case that furnishing of bank certificate of exports and realisation of export proceeds was a pre-requisite for issue of DEPB. Admittedly, the bank certificates furnished were fabricated documents. The observations of the former Lord Chief Justice of England, Sir Edward Coke, more than three centuries ago, that "fraud avoids all judicial acts, ecclesiastical or temporal", noticed by the Supreme Court in *S.P. Chengalvaraya Naidu* v. *Jagannath,* AIR 1994 SC 853, are apt for the instant case. The Apex Court has also observed that an act of deliberate deception with the design of securing something by taking unfair advantage of another is a "fraud". "Fraud" is a cheating intended to get an advantage. A person whose case is based on falsehood has no right to seek relief in equity. In *Commissioner of Customs* v. *Essar Oil Ltd.*, (2004) 11 SCC 364, their Lordships of the Supreme Court have observed that it is a fraud in law if a party makes representations, which he knows to be false, and injury ensues therefrom although the motive from which the representations proceeded may not have been bad. Being the ultimate beneficiaries of the DEPBs, the respondents were not innocent. Claim at the threshold was based on *nonest* DEPB scrips. Therefore Revenue has rightly invoked extended period under section 28 of the Customs Act, 1962 to adjudicate the matter. The citations made by Revenue come to their rescue.

14. It has been held in ICI India Limited V. C.C (port), Calcutta - 2005 (184) E.L.T. 339 (Cal.) the DEPB licence/scrip is admittedly a negotiable one and is available in the market. Any one can purchase it from the market and avail of the credit out of it. This was so done by the appellant. But ultimately it was found that the said DEPB licences/scrips were forged. These facts are not in dispute. The document itself having been found to be forged basing on which DEPB scrips were issued whether there was collusion or fraud on the part of the appellant in the issue of the DEPB licences/scrips becomes absolutely immaterial and irrelevant since no credit can be derived from a forged DEPB. The credit is made available on the strength of a valid DEPB. If the DEPB is forged, then the same is *non est* and therefore, there is no valid DEPB. As such no credit can be derived thereunder. In such circumstances, one may defend his case that one may not be liable for collusion or fraud and exposed to other penalties therefor, but still then one would be liable to pay the duty and interest and for other statutory consequences which one cannot avoid. This decision of Hon'ble Calcutta High Court was affirmed by Apex Court in appeal by ICI India Ltd. as reported in 2005 (187) E.L.T. A31 (S.C.). Thus invoking of extended period for adjudication was justified.

15. Hon'ble High Court of Punjab & Haryana in the case of Friends *Trading Co. and Another V. Union of India* - 2010 (254) ELT 652 (P &H) have held as under: -

> " The assessee has preferred this appeal under section 130 of the Customs Act, 1962 (in short, 'the Act') against the order dated 4-4-2006 Passed by the Customs Excise and Service Tax Appellate Tribunal, New Delhi [2006 (202) E.L.T. 611 (Tribunal)].
>
> **2.** imported goods against DEPB Scrips without payment of The assessee duty. It was later found that DEPB Scrips were obtained by producing forged bank certificate of export and realization. The DEPB Scrips were cancelled by the competent authority. Accordingly, demand of duty was confirmed after notice. The assessee purchased DEPB Scrips from M/s. Vivek Impex Private Limited who purchased the same from M/s. Shyam International who had purchased the same from M/s. Parker Industries. The Commissioner of Customs held that any concession availed of on the basis of DEPB Scrips obtained by producing forged documents could not be retained. This view has been affirmed by the Tribunal.
>
> **3.** identical issue in our recent order dated 1-9-2007 We examined an in CUSAP No. 27 of 2008 (*M/s. Munjal Showa Limited* v. *Commissioner of Customs and Central Excise (Delhi (IV), Faridabad*) [2009 (246) E.L.T. 18(P & H)]. After considering the observations of the Hon'ble Supreme Court in *East India Commercial Company limited* v. *Collector* - 1983 (13) E.L.T. 1342 (S.C.) = AIR 1962 SC 1893, *Collector of Customs, Bombay* v. *Sneha Sales Corporation* - 2000 (121) E.L.T. 577, *Sampat Raj Dugar* - 1992 (58) E.L.T. 163 and *Aban Loyd Chiles Offshore Ltd. and others* v. *Commissioner of Customs, Maharashtra* - 2006 (200) E.L.T. 370 (S.C.) = (2006) 6 SCC 482, by the Bombay High Court in *Taparia Overseas (P) Limited* v. *UOI* - 2003 (161) E.L.T. 47 and *K. Uttamlal (Exports) Pvt. Limited* v. *UOI* - 1990 (46) E.L.T. 527 and by the Allahabad High Court in *Coolade Beverages Limited* v. *Commissioner of Central Excise, Meerut* - 2004 (172) E.L.T. 451 and *H. Guru Investment (North India) Pvt. Limited* v. *CEGAT, New Delhi*, 1998 (104) E.L.T. 8 and judgments of this Court in *Commissioner of Customs, Amritsar* v. *Vallabh Design Products* - 2007 (219) E.L.T. 73 and *Commissioner of Customs* v. *Leader Valves Ltd.* - 2007 (218) E.L.T. 349, it was held as under :-

"12. We do not find any applicability of the above judgment to the facts of the present case. In the present case, DEPB Scrip's were forged, which has been admitted even by the appellant before the Tribunal. Benefit of a forged document cannot be allowed to be retained. The judgment relied upon does not in any manner lay down that benefit of a forged document could be allowed to be retained. The principle laid down in the judgment relied upon which has been followed in other judgments cannot, thus, apply to the case of the present nature where benefit has been taken on the basis of a forged document.

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19. It is settled principle of common law that a purchaser steps into the shoes of the seller and does not acquire better title than the seller. This principle has also been recognized under Section 27 of the Sales of Goods Act, 1932.

20. The charge of duty is on the goods under Section 12 of the Act unless a case of exemption is made out, irrespective of intention of any person.

xxx xxx xxx xxx

24. For the purpose of duty, the Tribunal has clearly held that the documents being forged, the appellant could not be allowed to take advantage of exemption. The Tribunal noticed that the firm with whom the appellant entered into the transaction was not traceable. The appellant itself had come to the conclusion that the documents were forged. In these circumstances, if further opportunity has been given to the appellant on its own asking and for its own benefit, we do not find any error in the course adopted by the Tribunal so as to give rise to substantial question of law sought to be raised."

4. reference to judgments of the Hon'ble Supreme Court We also made a in *S.P. Chengalvaraya Naidu* v. *Jagannath*, AIR 1994 SC 853 and *Commissioner of Customs* v. *Essar Oil Ltd.* - 2004 (172) E.L.T. 433 (S.C.) = (2004) 11 SCC 364 and judgments of this Court in *Golden Tools International* v. *Joint DGFT, Ludhiana* - 2006 (199) E.L.T. 213 and *The Commissioner of Customs, Commissionerate, The Mall, Amritsar* v. *M/s. Parker Industries, Jalandhar* - 2007 (207) E.L.T. 658.

5. above, we do not find any ground to interfere with the In view of order upholding demand of duty on goods in respect of which exemption had been availed of on the basis of DEPB Scrips obtained against forged documents.

6. No substantial question of law arises.

7. The appeal is dismissed."

16. The ratio of the aforecited decision in Friends Trading Co. (supra) squarely applies to the present case of demand of duty on goods in respect of which also, exemption has been availed of, on the basis of DEPB scrips obtained against forged documents. We also find that the Hon'ble High Court of Punjab & Haryana have considered the decisions cited by the appellants in this case such as East India Commercial (supra), Sneha Sales Corporation (supra), Sampat Raj Dugar (supra), Taparia Overseas (supra) and others. Moreover, DEPB scheme essentially provides for an alternative mechanism to compensate for duty paid on goods used in the export production. When DEPB scrips have been obtained without undertaking exports, the question of granting a duty benefit by the exchequer cannot arise. Why should public revenue suffer on account of a fraud committed by someone else, just because he has successfully transferred the scrip to the appellants after obtaining the same fraudulently?

17. Accordingly, we hold that the appellant is not entitled to duty benefit under the DEPB scheme against fraudulently obtained DEPB scrips. Hence, we uphold the duty demand, demand of interest, confiscation of the impugned goods and imposition of redemption fine. However, in the circumstances of the case, the penalties are set aside. Accordingly, the appeal filed by the appellant is dismissed, and the appeal filed by the Department is partly allowed.

(Pronounced in the open Court on 08-10-2010)

(Dr. CHITTARANJAN SATAPATHY)
TECHNIAL MEMBER

(D.N.PANDA)
JUDICIAL MEMBER