CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH AT HYDERABAD

Division Bench
Court – I

Customs Appeal No. 21548 of 2014

(Arising out of Order-in-Appeal No.08/2013 (H-II) Customs dt.22.01.2014 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals-II), Hyderabad)

Nosch Labs Pvt Ltd. **……Appellant**
5Flat No.404 & 406, Vijaya Sai Towers,
Opp BJP Office, Kukatpally,
Hyderabad – 500 072

VERSUS

Commissioner of Customs,
Hyderabad - Customs
Kendriya Shulk Bhavan, LB Stadium Road, **……Respondent**
Basheerbagh, Hyderabad – 500 004

Appearance
Shri T. Satya Murthy, Advocate for the Appellant.
Shri N. Bhanu Kiran, Authorized Representative for the Respondent.

Coram:
HON'BLE MR. P.K. CHOUDARY, MEMBER (JUDICIAL)
HON'BLE MR. P. VENKATA SUBBA RAO, MEMBER (TECHNICAL)

FINAL ORDER No. A/30041/2022

Date of Hearing: 01.03.2022
Date of Decision: 11.03.2022

[Order per: P. VENKATA SUBBA RAO.]

1. This appeal is filed by M/s Nosch Labs Pvt Ltd., Hyderabad[1] assailing Order-in-Appeal[2] dated 22.01.2014 passed by the Commissioner of Customs, Central Excise & Service Tax (Appeals-II), Hyderabad whereby the appellant's appeal against the Order-in-Original dated 23.11.2012 passed by the Additional Commissioner was rejected except to the extent of reduction in penalty.

[1] **Appellant**
[2] **Impugned order**

2. The facts of the case, in brief, are that the appellant manufactures bulk drugs and semi-finished formulations. It has four units in Andhra Pradesh all of which are 100% Export Oriented Units. It manufactured and exported Sibutramine Hydrochloride. On 10.02.2011, Notification No.GSR82(E) was issued by the Government of India, Ministry of Health and Family Welfare under Section 26A of the Drugs and Cosmetics Act, 1940, whereby the **manufacture, sale and distribution of certain drugs** for human use including Sibutramine and R-Sibutramine and their formulations **was prohibited**. Directorate of Revenue Intelligence[3] received intelligence that the appellant had manufactured and exported Sibutramine in violation of the aforesaid notification dated 10.02.2011. After scrutiny of documents, recording statements of the functionaries of the appellant and investigation, DRI found that the appellant had exported Sibutramine through four shipping bills after the issue of notification prohibiting manufacture, sale and distribution of the drug under Section 26A of the Drugs and Cosmetics Act, 1940. Therefore, it appeared that the goods were exported in violation of prohibition imposed under Drugs and Cosmetics Act, 1940 were liable for confiscation under Section 113(d) of the Customs Act, 1962. It also appeared that the sale proceeds of the exports were liable for confiscation under Section 121 of the Customs Act and the appellant was liable for penalty under Section 114(i) and 114AA of the Customs Act, 1962. Accordingly, a show cause notice was issued to the appellant which

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[3] **DRI**

was adjudicated by the Additional Commissioner of Customs, Hyderabad by order dated 23.11.2012 holding that the drug, Sibutramine Hydrochloride valued at Rs.46,84,174/- exported by the appellant was liable for confiscation under section 113(d). He appropriated under section 121 of the Customs Act the amount realized on export of the said drug which was paid by the appellant by pay order dated 05.09.2011. He also imposed on the appellant penalty of Rs.5,00,000/- under Section 114(i) and penalty of Rs.2,00,000/- under Section 114AA of the Customs Act, 1962. Aggrieved, the appellant appealed to the Commissioner (Appeals), who, by his order dated 12.02.2013, dismissed the appeal for not making the pre-deposit as per Section 129E of the Customs Act. On appeal, this Tribunal, by Final Order No.26825/2013 dated 21.10.2013 remanded the matter to the Commissioner (Appeals) with a direction to decide the matter afresh on merits without insisting on any pre-deposit after giving a reasonable opportunity to the appellant to present their case. Thereupon, the Commissioner (Appeals) passed the impugned order dated 22.01.2014 upholding the Order-in-Original but reduced the penalty under Section 114(i) from Rs.5,00,000/- to Rs.2,50,000/- and the penalty under Section 114AA from Rs.2,00,000/- to Rs.1,00,000/-. This appeal is filed assailing the impugned order. Learned counsel for the appellant submitted as follows:

(i) The Notification dated 10.2.2011 issued under Section 26A of the Drugs and Cosmetics Act, 1940 did not cover Sibutramine Hydrochloride which the appellant had exported. It covered

Sibutramine which is a different molecule with a different molecular weight.

(ii) The notification prohibited manufacture, sale and distribution of Sibutramine and other drugs, i.e., only the domestic trade is prohibited. Export was not prohibited at all.

(iii) In the absence of any prohibition on export of Sibutramine hydrochloride under the notification, the drug has been correctly exported by the appellant.

(iv) Since there is no prohibition of export either under the Customs Act or under any other law, Section 113 (d) of the Customs Act does not apply to their case and confiscation cannot be sustained.

(v) Consequently, the penalties imposed under section 114(i) and 114AA also need to be set aside.

(vi) The appeal may, therefore, be allowed with consequential relief to the appellant.

3. Learned departmental representative reiterated the findings in the impugned order and asserted that it is proper and calls for no interference.

4. We have heard both sides and perused the records. The show cause notice is issued to the appellant on the ground that the appellant had exported Sibutramine Hydrochloride in violation of the notification issued by the Ministry of Health and Family Welfare vide GSR82(E) dated 10.02.2011. Accordingly, it was felt that the Sibutramine hydrochloride so exported was liable for confiscation under Section 113(d) of the Customs Act. The proposals for

imposition of penalties under Section 114(i) and 114AA follow from this. Since the goods were already exported, the proposal in the SCN was to confiscate the sale proceeds of the exports. The relevant legal provisions of the Customs Act are as follows:

> **Section 113: Confiscation of goods attempted to be improperly exported, etc.—**
> The following **export goods shall be liable to confiscation**:
> …….
> (d): any **goods attempted to be exported** or brought within the limits of any customs area for the purpose of being exported**, contrary to any prohibition imposed by or under this Act or any other law for the time being in force**.
>
> **Section 2(18):** "**export"**, with its grammatical variations and cognate expressions, **means taking out of India to a place outside India**.
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> **Section 2(19):** "**export goods**" means any **goods which are to be taken out of India to a place outside India**.
>
> **Section 2(33) Prohibited goods means any goods the import or export of which is subject to any prohibition** under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with.
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> **Section 121: Confiscation of sale-proceeds of smuggled goods** – Where any smuggled goods are sold by a person having knowledge or reason to believe that the goods are smuggled goods, the sale proceeds thereof shall be liable to confiscation.
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> **Section 2(39) Smuggling in relation to any goods**, means any act or omission **which will render such goods liable to confiscation under section 111 or section 113**.

5. We find that the following questions need to be answered in this case:

a) Did the notification GSR 82(E) 10.2.2011 issued by the Ministry of Health and Family Welfare under section 26A prohibit export of the drugs in question?

b) Does the Drugs and Cosmetics Act, 1940 have any provision to prohibit or regulate exports under any section including section 26A?

c) Is Sibutramine hydrochloride exported by the appellant 'prohibited good' as per Section 2(33) of the Customs Act?

d) If the export is not prohibited but there are some other regulations or restrictions which have been violated, does the export of such goods get covered by section 113?

e) Does section 113 provide confiscation of only export goods, i.e., goods which are to be exported or does it also extend to goods which have already been exported?

f) Considering the above, can the confiscation of the goods under section 113 be upheld?

g) Can the amounts paid by the appellant through a Pay Order during investigation be confiscated under section 121 of the Customs Act?

h) Have the penalties under section 114 (i) and 114AA been correctly imposed?

6. The first issue which must be examined first is whether export of Sibutramine hydrochloride was prohibited by the Ministry of Health and Family Welfare Notification GSR82(E) dated 10.02.2011. We reproduce the entire notification below:

MINISTRY OF HEALTH AND FAMILY WELFARE
(Department of Health and Family Welfare)
NOTIFICATION
New Delhi, the 10th February, 2011

G.S.R. 82(E).---- Whereas the Central Government is satisfied that use of following drugs is likely to involve certain risks to human beings and whereas safer alternatives to the said drugs are available;

And whereas the Central Government is satisfied that it is necessary and expedient to prohibit the manufacture, sale and distribution of the said drugs in public interest;

Now, therefore, in exercise of the powers conferred by Section 26A of the drugs and Cosmetics Act, 1940 (23 of 1940), the Central Government **hereby prohibits the manufacture, sale and distribution** of the following drugs with immediate effect, namely;----

1. Nimesulide formulations for human use in children below 12 years of age.
2. Cisapride and its formulations for human use.
3. Phenylpropanolamine and its formulations for human use,
4. Human Placental Extract and its formulations for human use,
5. **Sibutramine and its formulations for human use, and**
6. R-Sibutramine and its formulations for human use.

7. A plain reading of the notification shows that among the drugs which were prohibited was Sibutramine but NOT Sibutramine hydrochloride which was exported. The two are clearly different molecules with different molecular weights although the pharmacological effect of both will be the same. It is a matter of common knowledge that many active ingredients of pharmaceuticals are by themselves not soluble in water and hence cannot be easily digested and absorbed by the human body. Hence, they are reacted

with some acid such as Hydrochloric acid, Sulphuric acid or Tartaric acid to get hydrochloride salt or sulphate salt or tartarate salt of the pharmaceutical. These salts are more easily absorbed by the human body and hence are effective. The hydrochloride or sulphate or tartarate part of the molecule has no effect and is usually excreted by the system. For instance, an antibiotic like Amoxycillin is found in the capsules in the form of Amoxycillin hydrochloride and the label on the packet indicates 'Amoxycillin hydrochloride' xxx mg (equivalent to yyy mg of amoxycilln). Thus, the pharmacologically the salt of the drug has the same effect as the drug. However, the salts are distinct molecules and are known to the market as such. Whenever, the intention is to cover the drug as well as its various salts the expression '…… and salts thereof' is used. Thus, if the notification had mentioned 'Salbutramine and its salts' the expression would have covered all its salts including Salbutramine hydrochloride. Clearly, the notification did not cover salts of Salbutramine and therefore, Salbutramine hydrochloride which is allegedly exported by the appellant is not covered in the notification at all.

8. It is also evident from the text of the notification that what was prohibited were the manufacture, sale and distribution of the notified drugs and not their export either explicitly or implicitly.

9. The next question is whether Section 26A under which the notification was issued or any other provision of the Drugs and

Cosmetics Act, 1940 provides for regulation of exports at all. One aid to construction of the statute is its preamble as it lays down the scope of the Act. The preamble of this Act reads as follows:

> An Act to **regulate the import, manufacture, distribution and sale of drugs** and cosmetics.
>
> WHEREAS **it is expedient to regulate the import, manufacture, distribution and sale of drugs** and cosmetics;
>
> AND WHEREAS the Legislatures of all the Provinces have passed resolutions in terms of section 103 of the Government of India Act, 1935 (26 Geo. 5, c. 2), in relation to such of the above-mentioned matters and matters ancillary thereto as are enumerated in List II of the Seventh Schedule to the said Act:
>
> It is hereby enacted as follows:

10. Thus, the very purpose of the Drugs and Cosmetics Act, 1940 is to regulate import, manufacture, sale and distribution of drugs and cosmetics and NOT to regulate exports at all. The notification was issued by the Ministry of Health and Family Welfare of the Government of India exercising powers under section 26A of this Act. It reads as follows:

> *"**26A. Power of Central Government to prohibit manufacture, etc., of drug and cosmetic in public interest**.— Without prejudice to any other provision contained in this Chapter, if the Central Government is satisfied, that the use of any drug or cosmetic is likely to involve any risk to human beings or animals or that any drug does not have the therapeutic value claimed or purported to be claimed for it or contains ingredients and in such quantity for which there is no therapeutic justification and that in the public interest it is necessary or expedient so to do, then, that **Government may, by notification in the Official Gazette, regulate, restrict or prohibit the manufacture, sale or distribution of such drug or cosmetic.**"*

11. Thus, section 26A also empowers the Central Government to regulate, restrict or prohibit, by notification, three activities viz., manufacture, sale or distribution. These are the very three activities

which were prohibited in the notification. Exports were NOT prohibited in the notification and section 26A also does not envisage prohibition of exports. In fact, the only section in which the word "export" is used in the Drugs and Cosmetics Act is under Section 12(2)(j) which reads as follows:-

> *"(j)* ***provide for the exemption, conditionally or otherwise, from all or any of the provisions of this Chapter and the rules made thereunder of drugs or cosmetics imported for the purpose only of transport through, an export from India****."*

12. We proceed to examine this provision. Section 12 of the Act confers the power on the Central Government to make rules. Sub-Section (1) gives broad power to the Central Government to make rules. Without prejudice to this generality, sub-section (2) specifies certain purposes for which rules may be made. Clause (j) provides for the Central Government to provide either conditional or non-conditional exemption from the provisions of the Act and Rules in respect of drugs which are imported only for transport through and export from India. In other words, while the Act regulates imports, manufacture, sale and distribution, the Central Government is also empowered to grant exemption from such conditions if the import was only for transport through and export from India. There is no provision, whatsoever, in the entire Drugs and Cosmetics Act, 1940 which authorizes the regulation of export of drugs.

13. It has been mentioned in paragraph 6 & 7 of the show cause notice as follows:

> "6. Ministry of Health and Family Welfare has also issued guidelines in connection with the export of prohibited drugs from India. **As per guidelines issued and Rule 94 of**

Drugs and Cosmetics Act, 1940, a manufacturer holding valid license copy in Form-25 and Form-28 is required to obtain 'No Objection Certificate' from Zonal/Sub-Zonal Officers of Central Drugs Standard Control Organization (CDSCO) for export of banned/prohibited drugs in India. M/s Nosch has not made any application for the four consignments exported after the imposition of prohibition on manufacture/ sale/ distribution as per the stated guidelines and provisions of the Drugs and Cosmetic Act, 1940. In the absence of any application submitted by M/s Nosch Laboratories Ltd., for 'No Objection Certificate' from Zonal/Sub Zonal Officees of Central Drugs Standard Control Organization (CDSCO) for export of banned/prohibited drugs in India, no permission or 'no objection certificate' was issued by the competent authority for export of banned/prohibited drugs from India.

7. A letter F.No.VIII/48/10/2011 dated 14.09.2011 was addressed to the Deputy Drugs Controller, Central Drugs Standard Control Organization, Hyderabad by this Regional Unit of Directorate of Revenue Intelligence requesting for details of "No Objection Certificates" issued/pending for issue to the manufacturers and traders to export prohibited/ banned drugs of Sibutramine and R-Sibutramine. In reply, vide letter dated 26.09.2011 was informed that they have not accorded any permission/ NOC to any of the manufacturer/ trader located in Andhra Pradesh in respect of drugs "Sibutramine & its formulations"."

14. In paragraph 10 of the impugned order, learned Commissioner (Appeals) observed as follows:

"The Ministry of Health and Family Welfare has also issued guidelines in connection with the export of prohibited drugs from India. **As per these guidelines and Rule 94 of Drugs and Cosmetics Act, 1940**, a manufacturer holding valid license copy in Form-25 and Form-28 **is required to obtain No Objection Certificate** from Zonal/Sub-Zonal Officers of Central Drugs Standard Control Organization for export of drugs banned/prohibited in India. In view of above, in the present case they had not made any application for the four consignments exported after imposition of said ban/prohibition and they have not obtained any permission/NOC from Deputy Drugs Controller, Central Drugs Standard Control Organization, Hyderabad"

15. We find there is no "Rule 94" nor any Section 94 in the "Drugs and Cosmetics Act, 1940". The Act ends with Section 38. There is, however, Rule 94 of the Drugs and Cosmetics Rules, 1945 which reads as follows:

PART IX

LABELLING AND PACKING OF DRUGS OTHER THAN HOMOEOPATHIC MEDICINES

94. Exemption of certain drugs from certain provisions of this Part.—

(1) Labels on packages or containers of drugs for export shall be adapted to meet the specific requirements of the law of the country to which the drug is to be exported but the following particulars shall appear in a conspicuous position on the innermost container in which the drug is packed and every other covering in which that container is packed:

(a) name of the drug;

(b) the name, address of the manufacturer and the number of the licence under which the drug has been manufactured;

(c) batch or lot number;

(d) date of expiry, if any:

Provided that where a drug, not classified under Schedule F, Schedule F(1) and Schedule X, 5 or blood products defined under rule 122EA is required by the consignee to be not labelled with the name and address of the manufacturer, the labels on packages or containers shall bear a code number as approved by the Licensing Authority mentioned in Rule 21.

Provided further that **where a drug classified as Narcotic Drug or Psychotropic Substance** is to be exported under a code number, the same may be permitted by the said licensing authority on the following conditions, namely:-

(i) Each consignment of export shall be accompanied with requisite import license from the importing country;

(ii) The applicant shall **obtain a no objection certificate from the Drugs Controller, India for manufacture** of such formulations to be exported with code number against each export order along

with certificate from the regulatory authority of the importing country controlling Narcotic Drugs and Psychotropic Substances that they do not have any objection for the import of the drug with code number;

(iii) The State Licensing Authority shall issue the manufacturing license for these formulations on each export order on the basis of a **No Objection Certificate from Drugs Controller**, India;

(iv) A **no objection certificate shall be obtained from the drugs Controller, India for export of each consignment**; and

(v)A **no objection certificate shall be obtained from the Narcotic Commissioner of India, Gwalior for export of each consignment of the drug**.

(2) The provisions of Rules 96 to 101 inclusive, shall not apply to a medicine made up ready for treatment, whether after or without dilution, which is supplied on the prescription of a registered practitioner provided that:

(i) the medicine is labelled with the following particulars :

(a) the name and address of the supplier;

(b) the name of the patient and the quantity of the medicine;

(c) the number representing serial number of the entry in the prescription register;

(d) the dose, if the medicine is for internal use;

(e) the words —FOR EXTERNEL USE ONLY‖ shall be printed on the label if the medicine is for external application.

(ii) Condition (3) of the conditions in Rule 65 is satisfied.]

16. Clearly, Rule 94 is meant to make exceptions to the Packing and Labelling Requirements as per Part IX of the Rules. It states that if the drugs are to be exported, they should be labelled as per the legal requirements of the importing country. Further, in respect of Narcotic Drugs and Psychotropic Substances some additional conditions in the form of No Objection Certificates from the Narcotics

Commissioner for export and a No Objection Certificate from the Drugs Controller General for manufacture for export are required. It would be pertinent to mention here that unlike other pharmaceuticals, these drugs are also regulated under the Narcotic Drugs and Psychotropic Substances Act, 1985 and the Rules made thereunder. This Rule mirrors the requirements under the NDPS Rules so that there is no gap in the Regulation. Rule 94 nowhere states that any drug whose manufacture and sale is prohibited under Section 26A of the Drugs and Cosmetics Act cannot also be exported without an NOC from the Drugs Controller General.

17. Even if there are any guidelines for the Ministry of Health and Family Welfare under Rule 94 requiring a NOC to be obtained from the Central Government Drugs Standard Control Organization, such guidelines can only be read within the context of Rule 94. Further, any violation of any guidelines does not make goods liable for confiscation under Section 113 (d) (which applies only if there is prohibition of export under any law) and the Customs officers have no jurisdiction even if there are violations of guidelines.

18. Thus, we find that Salbutramine hydrochloride was not covered in the notification dated 10.2.2011 at all. Further, the notification does not prohibit export of any of the drugs mentioned in it. Section 26A of the Drugs and Cosmetics Act under which the notification was issued does not envisage prohibition of exports. The scope of the

Drugs and Cosmetics Act, 1940, as can be seen from the preamble, also does not extend to prohibition of exports.

19. Unless 'salts of Salbutramine' or 'Salbutramine hydrochloride' is read into the notification, prohibition of export is also read into the notification and prohibition of export is also read into Section 26A of the Drugs and Cosmetics Act, 1940 and its preamble is also read so as to enlarge its scope to include prohibition of export, export of salbutramine hydrochloride is not prohibited by the notification. We cannot read anything into the law let alone read so much into all these provisions.

20. The next question is whether Salbutramine hydrochloride is 'prohibited goods' in terms of section 2(33) of the Customs Act. According to Section 2(33), **prohibited goods means any goods the import or export of which is subject to any prohibition** under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with. Firstly, Salbutramine hydrochloride or salts of salbutramine were not covered under the notification dated 11.2.2011. Secondly, the notification does not prohibit import or export of the drugs which are notified but only prohibits manufactured, sale and distribution. Therefore, Salbutramine hydrochloride exported by the appellant is NOT prohibited goods in terms of section 2(33) of the Customs Act.

21. The next question is if the export is not prohibited but there are some other regulations or restrictions under some other laws, such as Drugs and Cosmetics Act, 1940, Drugs and Cosmetics Rules, 1945 or any notifications issued under them and which are violated, will such export goods be liable for confiscation under section 113(d)? A plain reading of section 113(d) shows that 'any **goods attempted to be exported** or brought within the limits of any customs area for the purpose of being exported**, contrary to any prohibition imposed by or under this Act or any other law for the time being in force'** are liable for confiscation. Thus export itself must be prohibited either under the Customs Act or any other law for the time being in force to attract section 113(d). Any other illegality or violation of any law which is NOT PROHIBITION OF EXPORT either under the Customs Act or under any other law does not attract section 113 (d).

22. We further find that Section 113 of the Customs Act provides for confiscation of export goods i.e., goods attempted to be exported. It does not provide for confiscation of goods which have already been exported. The term 'export goods' is defined in Section 2(19) of the Customs Act as follows:

> **"(19) "export goods"** means any goods **which are to be taken out of India to a place outside India"**

23. Thus, exported goods are not liable for confiscation under Section 113 but only export goods are so liable. Undisputedly, in this case, the goods have been exported. Once, they are exported, they

move out of the customs control as well as the territory of India. In fact, the Customs Act, 1962 did not, during the relevant period, extend to outside the territory of India. Section 1 of the Act, as applicable during the relevant period read as follows:

> **Section 1. Short title, extent and commencement. -**
> (1) This Act may be called the Customs Act, 1962.
> **(2) It extends to the whole of India.**
> (3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

24. In this case, the goods were already exported and hence they cannot be confiscated under section 113(d). For this reason also, the confiscation of the goods which have already been exported cannot be sustained.

25. The next question is can the amounts paid by the appellant through a Pay Order during investigation be confiscated under section 121 of the Customs Act? This section provides for confiscation of sale proceeds of smuggled goods. 'Smuggled goods' is not defined in the Customs Act but smuggling is defined as follows:

> (39) "smuggling", in relation to any goods, means any act or omission which will render such goods liable to confiscation under section 111 or section 113;

26. Since we have found that the Salbutramine hydrochloride exported by the appellant is not liable for confiscation under section 113(d), confiscation of the sale proceeds of such exports under section 121 also cannot be sustained.

27. The penalties imposed under Section 114(i) and 114AA also cannot be sustained once the basis for confiscation of goods under Section 113 is absent.

28. We, therefore, answer the questions framed by us in paragraph 5 above as follows:

a) Notification GSR 82(E) 10.2.2011 issued by the Ministry of Health and Family Welfare under section 26A does not prohibit export of disputed drug because it neither included Salbutramine hydrochloride or salts of Salbutramine. It also did not prohibit export but only prohibited manufacture, sale and distribution.

b) The Drugs and Cosmetics Act, 1940 does have any provision to prohibit or regulate exports under any section including section 26A.

c) Sibutramine hydrochloride exported by the appellant is not 'prohibited good' as per Section 2(33) of the Customs Act because it is not liable for confiscation under section 113(d).

d) If the export is not prohibited, even if there are some other violations of Act or Rules or regulations or restrictions such goods are not covered by section 113(d).

e) Section 113 provides for confiscation of only export goods, i.e., goods which are to be exported and not goods which have already been exported.

f) Confiscation of the goods under section 113 by the impugned order cannot therefore, be sustained.

g) The amounts paid by the appellant through a Pay Order during investigation cannot be confiscated under section 121 of the Customs Act.

h) The penalties under section 114 (i) and 114AA need to be set aside.

29. In view of the above, the appeal is allowed and the impugned order is set aside with consequential relief to the appellant.

(Pronounced in the open court on 11.03.2022)

(P.K. CHOUDHARY)
MEMBER (JUDICIAL)

(P.V. SUBBA RAO)
MEMBER (TECHNICAL)

Veda