IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH : KOLKATA

REGIONAL BENCH - COURT NO.2

Customs Appeal No.77029 of 2018

(Arising out of Order-in-OriginalNo.35/CUS/CC(P)/WB/2017 dated28.02.2018 passed by Commissioner of Customs (Prev.), West Bengal, Kolkata.)

Shri Anurag Jalan
(S/o Late Sajjan Kr. Jalan, M/s. Jalan Bullian&Jewellers,
43 (2nd Floor), Nalini Seth Road, Sonapatty, Burrabuzaar, Kolkata-700007)

...Appellant

VERSUS

Commissioner of Customs(Preventive), Kolkata

.....Respondent

(Custom House, 3rd Floor, 15/1, Strand Road, Kolkata-700001.)

WITH

(i) Customs Appeal No.77004 of 2018 (Shri Ram Chandra Verma Vs. Commissioner of Customs (Preventive), Kolkata); (ii) Customs Appeal No.77005 of 2018 (Shri Sonu Verma Vs. Commissioner of Customs (Preventive), Kolkata); (iii) Customs Appeal No.77006 of 2018 (Shri Mohit Verma Vs. Commissioner of Customs (Preventive), Kolkata); (iv) Customs Appeal No.77007 of 2018 (Shri Jitendra Kumar Mishra Vs. Commissioner of Customs (Preventive), Kolkata);

(Arising out of Order-in-Original No.35/CUS/CC(P)/WB/2017 dated 28.02.2018 passed by Commissioner of Customs (Prev.), West Bengal, Kolkata.)

APPEARANCE

Shri Amit Awasthi, Advocate for the Appellant (s)
Shri M.P.Toppo, Authorized Representative for the Respondent (s)

CORAM:HON'BLE SHRI P.K.CHOUDHARY, MEMBER(JUDICIAL)
HON'BLE SHRI P.ANJANI KUMAR, MEMBER(TECHNICAL)

FINAL ORDER NO. 75168-75172/2022

DATE OF HEARING : 9 December 2021
DATE OF DECISION : 28 March 2022

P.ANJANIKUMAR:

Heard both sides through video conferencing and perused the appeal records.

2. On receipt of information, officers of P & I, Commissioner of Customs (Prev.) Kolkata have intercepted the person by name Shri Jitender Kumar Mishra on 19.02.2015 and have recovered 3 kgs gold from him under Panchnama. In his statements dated 19.02.2015 and 29.06.2015, Shri Mishra stated that he worked as gold carrier for once Shri Ram Chandra Varma at Allahabad; he came to Kolkata on 19.02.2015; the said gold was handed over to him by two persons namely Shri Baikunth and Shri Balram working with Shri Anurag Jalan at Sonapatti, Badabazar, Kolkata and that he was to hand over the same to Shri Ramchandra Verma in Allahabad and meanwhile he was intercepted. Shri Anurag Jalan in his statement dated 19.02.2015 stated that Shri Balram and ShriBaikunth worked at his shop and they sold 3 kgs of gold to one unknown person; he stated that Shri Balram sold 3kgs of gold to Shri Jitender kumar Mishra who used to work of or Shri Sonu Mishra. Shri Jitendra Kumar Mishra and Shri Anurag Jalan were arrested, however, they were enlarged on bail by Chief Metropolitan Magistrate.

2.1. Shri Jitendra Kumar Mishra in his statement dated 23.04.2015, stated that he had purchased the said gold from Indian Art Gallery, Jaipur on 14.02.2015 in the credit of ShriSonu Verma (son of Shri Ram Chandra Verma).On being summoned, Shri Ram Chandra Verma did not attend while his Advocate submitted that Shri Ram Chandra Verma had nothing to do with the gold carried by Shri Jitendra Kumar Mishra. Shri Mohit Verma (son of Shri Ram Chandra Verma) in his statement dated 15.05.2015 submitted that he did not know about the various mobile numbers discussed therein. Shri Jitendra Kumar Mishra vide his letter dated 21.05.2015 reiterated his statement dated 23.04.2015 videhis letter 26.05.2015.

2.2. Shri Chanchal Kumar Jain, the Advocate of Shri Jitendra Kumar Mishra informed that a petition has been filed before the learned CMM, Bankshal Court, Kolkata stating that (i) the gold under seizure was manufactured in India (ii) Valcambi Suisse, the manufacturing company does not manufacture gold bar of 1 kg of purity 99.50%. Summonses were issued to Shri Baikunth but he did not turn up. Vide a SCN dated 04.08.2015, it was proposed to extend the time limit for issuing a SCN confiscating the seized gold by six more months and the same was confirmed vide order dated 13.08.2015. The test reports of the seized gold confirmed that the sample was of purity 99.50%. Therefore, a SCN dated 11.02.2016 was issued to (1) Mr. Jitendra Kumar Mishra, (2) Mr. Anurag Jalan, (3) Mr. Balram alias Mr. Santosh Kumar (staff of Anurag Jalan), (4) Mr. Ram Chandra Verma & (5) Mr. Mohit Verma (6) Mr. Sonu Verma are requiring them to show cause before the Commissioner of Customs (Preventive), W.B., Kolkata, having office at Customs House, (3rd floor), 15/1, Strand Road, Kolkata-700001 within 30 (thirty) days from the date of receipt of this notice as to why;

(i) The seized gold as per inventory dated 19.02.2015, which appears to be illegally imported into India through unauthorized route and manner should not be confiscated under Section 1119(b) & (d) of the Customs Act, 1962.

(ii) Penalty under Section 112(b) of Customs Act, 1962 should not be imposed on Noticee No.1, Noticee No.2, Noticee No.3, Noticee No.4, Noticee No.5 and Noticee No.6.

(iii) Penalty under Section 114AA of Customs Act, 1962 should not be imposed on Noticee No.1.

(iv) Prosecution under Section 135 of Customs Act, 1962 should not be launched on Noticee No.1

2.3. Meanwhile Shri Jitendra Kumar Mishra filed a Writ Petition No.1142 of 2015 before Hon’ble High Court of Kolkata and vide order dated 09.02.2016, Hon’ble High Court of Kolkata set aside the order dated 13.08.2015 passed by the Commissioner extending the time for issue of SCN. An appeal filed by the department came to be dismissed by Hon’ble High Court of Kolkata.

2.4. Learned Commissioner of Customs (Prev.) West Bengal, Kolkata vide order 28.02.2018 has absolutely confiscated the seized gold weighing 3kgs at valued at Rs.81,52,500/-along with the packing material and the phone having number 8127343513 and imposed penalties as under:

(i) Rs.25,00,000/- on Shri Jitendra Kumar Mishra

(ii) Rs.25,00,000/- on Shri Mohit Verma

(iii) Rs.25,00,000/- on Shri Ram Chandra Verma

(iv) Rs.25,00,000/- on Shri Sonu Verma

(v) Rs.25,00,000/- on Shri Anurag Jalan
(vi) Rs.25,00,000/- on Shri Balram alias Sri Santosh Kumar
(vii) Rs.50,00,000/- on Shri Jitendra Kumar Mishra

3. Learned counsel appearing for Shri Ram Chandra Verma, ShriSonu Verma, Shri Mohit Verma and Shri Jitendra Kumar Mishra (Customs Appeals No.77004, 77005, 77006 and 77007 all of 2018) submits that the action of the learned Commissioner in flouting the decision of Hon'ble Kolkata High Court is in utter disregard of the principles of judicial discipline and unbecoming of an adjudicating authority; learned Commissioner has failed to upkeep the spirit of the order of Hon'ble High Court. He submits that the proceedings culminating in the impugned order are not maintainable in accordance with law as they are barred by limitation. He submits that SCN for extending the period under Section 124 read with Section 110 (2) of the Customs Act was issued on 04.08.2015 and was served on Shri Jitender Kumar Mishra on 11.02.2016 beyond a period of six months and the date was extended vide ex-party order dated 13.08.2015. He submits that when SCN is issued beyond the permissible period, the seizure is vitiated. He relies upon the following:

(i). Purushottam Jajodia Vs DRI, New Delhi reported in 2014 (307) ELT 837 (Del.)
(ii). Sewing Systems (P) Ltd. Vs Collector of Customs reported in 1992 (62) ELT 725 (Tribunal)
(iii). Deepak Natvarlal Soni Vs UOI reported in 2019 (368) ELT 27 (Guj.)
(iv). Harbans Lal Vs Collector of Central Excise & Customs reported in 1993 (67) ELT 20 (SC).
(v). UOI Vs Kamlaksh~~m~~i Finance Corporation Ltd. [1991 (55) ELT 433 (SC)].
(vi). Shanti Lal Mehta Vs UOI, 1983 (14) ELT 1715 (Del.)

4. Learned counsel for the Appellants also submits that the criteria for applicability of Section 123 of the Customs Act is formation of reasonable belief which is elaborately delivered into landmark decisions (i) Ramesh Kumar Baid and Sons vs. UOI in a latter's patent appeal No.1302 of 2019 in Civil Writ Case No.6563 of 2019 (Patna High Court) and (ii) Jai Mataji Enterprises and Others Vs UOI in Writ Tax No.573 of 2020 (Allahabad High Court). Learned counsel for the Appellants submits that in the light of above decisions, the impugned proceedings are due to a flawed investigation and lack legal tenability as no cogent reasons for forming any reasonable belief is established; the appellants have submitted all the documents in connection with the purchase of gold of Indian Army; it is imperative that in case of goods alleged to have been smuggled, the presumption under Section 123 of the Customs Act needs to be well founded; smuggled means goods were of foreign origin; the goods in question did not suggest any illicit import or smuggling from Bangladesh; learned Commissioner assumes the role of an investigating agency and avers that the impugned gold were smuggled from Bangladesh without giving any independent and corroborative evidence. The appellants had purchased the gold in question from M/s Art Gallery Jaipur under a cover of Invoice No.1357 dated 14.02.2015; on the basis of an inclusive inquiry, no mala fides can be attributed and the appellants cannot be deprived of the gold bullion. Learned counsel for the Appellants further submits that the alleged inscriptions Valcambi Suisse 01 kg gold, 99.50% CHI essayeur foundeur was the duplicate one; the purity of gold is not equal 999.9 carat; undisputedly the impugned gold is tested to have an embossing of purity of 99.5% goes to prove that the gold is of Indian origin; Department did not bother to make an inquiry from the seller of the gold bullion; none of the documents were produced by the Appellants have been discredited; learned Commissioner proceeded on unwarranted assumptions, presumptions, surmises and conjectures; the proceedings lack legal sustainability. He relies upon Sitaram Sao Vs State of Jharkhand 2012 (SCC) 630. He also relies upon the following case laws:

(i). Mridul Agarwal Vs Commissioner of Customs, Lucknow, 2018 (362) ELT 847 (Tri. All.)

(ii). Shantilal Mehta Vs UOI and others, 1983 (14) ELT 1715 (Del.).

(iii). CCC (P) Vs Prabhash Kumar Jalan, CESTAT, Kolkata Bench, Final Order No.75500/2021 dated 27.08.2021.

(iv). Shri Sarvendra Kumar Mishra Vs Commissioner of Customs Vide Final Order No.70198-70199/2021 dated 06.09.2021.

(v). Nand Kishore Modi Vs Commissioner of Customs (Preventive) West Bengal, 2015 (325) ELT 781.

(vi). Rajesh Pawar Vs UOI, 2014 (309) ELT 600 (Cal.).

(vii). Commissioner of Customs (Prev.) Kolkata Vs Ashok Kumar Agarwal, 2017 (348) ELT 555 (Tri. Kolkata)

5. Shri Anurag Kumar Jalan (appeal No C/77029 /2018) submits that Because there is blatant violation of principle of Natural Justice, equity and fair play and the provisions of law have been misinterpreted and misconstrued; the Appellant is *bona fide* dealer in gold and silver bullion; Appellants is not concerned with the subject gold, i.e. 3 pieces seized from Jitendra Kumar Mishra; the department relied solely upon the statement of Shri Jitendra Kumar Mishra, who is alleged to have stated that the said yellow metal was handed over to him without any document or bill by two unknown persons Baikunth Nath and Balram, who have been shown to be worker at their shop at Sona Patti, Kolkata; his statement too was ~~too~~ retracted; request ~~was~~ made for cross examination of Mr. Jitendra Kumar Mishra under the provisions of Section 138B of the Customs Act, 1962 was not given; alleged confessional statement of Appellant was also recordedin Hindi Language; but was not made a relied upon document to the impugned Show Cause Notice; Appellants requested the department vide various letters that original statement of Shri Anurag Jalan recorded in Hindi Language be provided; only a doctored / translated copy, unsigned statements dated 19.02.2015 & 29.06.2015 of the Appellant was provided; cross examination of Shri Jitendra Kumar Mishra was not permitted; there is no other supporting evidence or corroborative evidence or any incriminating document against the Appellants except for the only inculpatory statement of co-accused which cannot be the basis for penalty; no statement of Balram has been recorded. As such no credibility can be given to the statements of the Co-Noticee. Non-providing of copies of the actual statement recorded tantamount to flouting of the norms of *Audi alterem partem*; the Appellants had been condemned unheard.

6. Learned Authorized Representative for the Department reiterates the findings of the order-in-original.

7. Having heard both sides, we find that the brief issues that require our consideration in the impugned order are as follows:-

(i) Whether the seizure of 3 kgs gold from Shri Jitendra Kumar Mishra is legal ~~in~~ and proper ;

(ii) Whether the penalties imposed on different persons are justified in the facts and circumstances of the case ; and

(iii) Whether the proceedings should stand scrutiny of law in view of the direction given by Hon'ble High Court of Calcutta in the impugned matter.

8. Coming to the first issue as to whether the seizure of gold is justified, we find that Shri Jitendra Kumar Mishra in his statement dated 15.02.2018 submitted that he worked as a gold carrier at the jewellery~~s~~ shop of Mr. Ram Chander Verma at Allahabad; he came to Calcutta on 19.02.2015 on being directed by Shri Ram Chander Verma and his sons Rahul Verma and Sonu Verma; the said gold was handed over to him without any document/bill/invoice by the persons namely Baikunth Nath and Balram working with Shri Anurag Jalan~~i~~ at Sonapatty, Burrabazar, Calcutta; he also provided phone numbers of different people involved. We find that Shri Jitendra Kumar Mishra in his statement dated 23.04.2015 submits that he had purchased the gold from Indian Art Gallery, F-2, Vinayak Path, K.C. Road, Bani Park, Jaipur on 14.02.2015 in the credit of Shri Sonu Verma bearer son of Ram Chander Verma. We find that as per show cause notice the words "Valcambi Suisse, 1 Kg. Gold, 995.0 CHI ESSA YEUP FOUNDEUR" with tampered bar No. were found. The Chemical examiner certified the gold to be of purity 995.0. The appellant Shri Jitendra Kumar Mishra filed a petition dated 26.05.2015 through the Advocate before the CMM Court, Calcutta stating that Valcambi Suisse company does not manufacture gold bar of 1 kg. each of 995.0 purity and that they manufacture only 100 gm. Bar, the photographs of which were submitted. We find that the Appellants Shri Jitendra Kumar Mishra changed his version in his two statements. Initially he stated that the gold was handed over to him at Calcutta by two persons namely Baikunth Nath and Balram working for Jalan at Calcutta and in his later statement he submits that the gold was purchased from Jaipur on 14.02.2015 in the account of Shri Sonu Verma. Though the Department has come to the conclusion that the changed version of Shri Jitendra Kumar Mishra cannot be agreed as his movements, as per call records of Shri Jitendra Kumar Mishra or Sonu Verma do not indicate their movement from Allahabad to Jaipur or their persons in Jaipur during the material time and that during the material time they were around Calcutta only. To this extent, the submission by Shri Jitendra Kumar Mishra could he held to be inconsistent if not totally wrong as held by the Department. The Department could have made enquiries with the said Indian Art Gallery regarding the licit

purchase of the impugned gold, if any. Not having done so, the Department has lost an opportunity tofalsify the claim of Shri Jitendra Kumar Mishra, in a comprehensive manner. However, for that reason it cannot be said that the burden of proof has been discharged entirely by either side. However, smuggling of the gold being very sensitive issue, in the absence of definitive discharge of the burden of proof by the claimant along with documentary evidence, the benefit of doubt should go to the Revenue, therefore, not withstanding the claims of the Appellants, we find that the impugned gold has been rendered liable for confiscation on the merits of the case.

9.Coming to the issue of imposing penalties on various persons, we find that the learned Commissioner has imposed penalties as mentioned above. We find that though the Commissioner has imposed stringent penalties on all the persons involved, though the role played by different persons is not properly brought out in the investigation. Shri Ram Chander Verma did not attend on summons for doing statement. His sons have stated that they have nothing to do with the impugned gold. Shri Anurag Jalan submits that the principles of natural justice have been violated in as much as the copy of his statement recorded in Hindi was never given to him in spite of several requests made to them in this regard. He submits that his request for the opportunity to cross-examine Shri Jitendra Kumar Mishra was not accepted by the adjudicating authority. He was given only unsigned translated copy of his own statement. We find that the persons i.e.Baikunth Nath and Balram who claim to have handed over 3 kg gold to Shri Jitendra Kumar Mishra were not examined. All the investigation done by the Department in this regard was to find out that the mobile used by Shri Balram was, in fact, in the name of Shri Santosh Kumar and that Santosh Kumar has not appeared even after being summoned. We find that learned Commissioner records only findings against Shri Balram to the effect that he has not submitted any replies to the show cause notice; Shri Balram and Shri Santosh Kumar are one and the same person having different addresses. It is not understood as to how learned Commissioner could come to a conclusion that the person had the role in smuggling whereas, the investigation has not even examined him and recorded his statement. Similar argument goes in favour of Shri Ram Chandra Verma, who was also not examined. Except Shri Jitendra Kumar Mishra nobody has taken the names of either Shri Ram

Chander Verma or his sons Sonu Verma and Rahul Verma. On the basis of the ownership of mobile number Mohit Verma son of Ram Chander Verma was also made noticee. However, as submitted by the Appellants, particularly, Shri Anurag Jalan, we find that the entire case is majorly based on one statement of Shri Jitendra Kumar Mishra on 19.02.2015 which was later retracted. No other statement or document point out to their respective roles. In view of the case laws cited by the appellants, we find that retracted statement, that too the only evidence, cannot be a basis for imposing penalty on various persons, as above. Inclusion of various names in the investigation and seeking imposition of penalty, without adducing sufficient evidence, would not help the cause of the case and in fact would go to dilute the case. We find that the roles of different persons, other than Shri Jitendra Kumar Mishra, have not brought out clearly by the investigation so as to render them liable for penalty under Section 112(a) of the Customs Act, 1962. We find that Shri Jitendra Kumar Sharma has rendered himself liable for penalty as he has rendered the seized Gold Liable for confiscation.

10. Coming to the issue of the writ-petition filed by the Appellants before the Hon'ble Calcutta High Court, learned Counsel for the Appellants submits that Commissioner has flouted judicial discipline and the adjudication order is not maintainable due to the facts that no show cause notice was issued on the last date of limitation under Section 110 of Customs Act, 1962. We find that Shri Jitendra Kumar Mishra filed a writ-petition No. 1142/2015 before Hon'ble High Court at Calcutta and Hon'ble Judge sitting singly has passed the order dated 9 February 2016 as follows :-

> "Since the facts are undisputed and it is evident that the petitioning assessee was prevented by sufficient cause from being represented at the hearing, the order impugned dated August 13, 2015 is set aside and the relevant Commissioner is requested to cause a fresh notice to be issued to the petitioning assessee for further hearing before passing an order in accordance with law".

11. We find that the Department has appealed before the Division Bench vide writ-petition No. 1142 of 2015. Hon'ble High Court at Calcutta passed an order dated 29 January, 2018. Hon'ble High Court held that "we do not find any reason to interfere with the judgment under appeal. The appeal and stay petition shall both stand dismissed". We find that Hon'ble High Court at Calcutta has set aside the show cause notice issued for extending the period

of limitation to issue a show cause notice seeking confiscation of the seized gold. Hon'ble High Court at Calcutta has set aside this order and has given directions to the Department to issue a fresh show cause notice. The appeal filed by the Department is also dismissed. Nothing has been shown on record as to whether the order of the Division Bench has been appealed against before the Apex Court, and if so, any stay has been granted. Under the circumstances, we find that the order of the Division Bench attained finality. A fresh show cause notice directed to be issued by the Hon'ble High Court at Calcutta is the show cause notice extending the time. However, the Department has ignored the same without obtaining stay against such order of Hon'ble High Court at Calcutta and proceeded to issue a show cause notice dated 11.02.2016 proposing to confiscate the seized gold. We find that Hon'ble High Court at Calcutta have not accepted the stand of the Department that under the statute, there was no necessity of giving opportunity of hearing on further ~~matter~~ notice to the person from whom goods have been seized for extension of time for issue of show cause notice. Notice was given in this case. The same was a superfluous exercise and not a legal necessity accepting the reliance placed by the Counsel for Shri Jitendra Kumar Mishra. Hon'ble High Court at Calcutta relying on the judgment of Hon'ble Supreme Court in the case of **I.J. Rao, Assistant Collector of Customs and others versus Bibhuti Bhushan Bagh and another (AIR 1989 SC 1884)** observed that:

> "This being the position of law laid down by a Constitution Bench of the Hon'ble Supreme Court, we do not find any reason to interfere with the judgment under appeal. There is no material before us on the basis of which we can come to a conclusion that the noticee had indulged any evasive tactics which would justify post-decisional hearing. No other cogent reason has been cited for which the notice was not sent within time. In this judgment that question is not in lis before us. Mr. Ganguli had also argued that the proceeding under Sections 110 and 124 play on mutually exclusive fields and on that proposition he had relied on a judgment of the Hon'ble Supreme Court in the case of **Harbans Lal versus Collector of Central Excise & Customs** reported in **1993 (67) E.L.T. 20 (S.C.)**. But that point of law does not arise in this proceeding".

12. The show cause notice issued by the Department to extend the time period under Section 110 ibid has been set aside by the Hon'ble High Court at Calcutta. Under the circumstances, we find that the show cause notice issued to extend the time period under Section 110 of the

Customs Act, 1962. is *nonest*. Therefore, the show cause notice dated 11.02.2016 proposing confiscation of gold and imposition of penalties is to be held to have been issued beyond the limitation in terms of Section 112 the Customs Act, 1962 and, therefore, is liable to be set aside.

13. We find that judicial discipline is of paramount importance ~~is~~in any judicial system. We find that the learned Commissioner should not have ignored the directions given by the Hon'ble High Court at Calcutta. We find that Hon'ble Supreme Court in the case of **Union of India versus Kamalakshi Finance Corporation Ltd. – 1991 (55) E.L.T. 433 (S.C.)** held that :-

> "The principles of judicial discipline require that the orders of the higher appellate authorities should be followed unreservedly by the subordinate authorities. The mere fact that the order of the appellate authority is not "acceptable" to the department – in itself an objectionable phrase – and is the subject – matter of an appeal can furnish no ground for not following it unless its operation has been suspended by a competent Court. If this healthy rule is not followed, the result will only be undue harassment to assessees and chaos in administration of tax laws".

14. In view of the above, we hold that there were reasons to believe and a reasonable belief that the impugned gold is liable for confiscation. However, we hold, following the order of Hon'ble High Court, Calcutta that the show cause notice is time barred in terms of Section 110 of the Customs Act, 1962. We find that no evidence is put forth to show any appeal has been filed against the order of the Hon'ble High Court and if so, whether any stay is granted. Under the circumstances, following the principles of Judicial Discipline, we hold that the goods are required to be returned in terms of Section 110 of the Customs Act, 1962. However, the Show Cause Notice stands as far as the imposition of penalties is concerned. As per our discussion as above, we find that Shri Jitendra Kumar Mishra has rendered himself liable to pay penalty in terms of Section 112(a) of the Customs Act, 1962. We hold that imposition of penalty can be sustained despite the seizure being

vacated. We find the as Shri Jitendra Kumar Mishra, having rendered impugned goods liable for confiscation under Section 111 of the Customs Act, 1962, has rendered himself liable for penalty under Section 112 ibid. However, we find that under the facts and circumstances of the case, penalty can be reduced as we find that the penalty should be commensurate with the role played by the individual and the pecuniary gain if any that would ~~of~~ have accrued to the individual as a result of such acts of omission and commission in rendering the goods liable to confiscation.

15. In the result, we pass the following order

(i). Confiscation of impugned Gold is set aside

(ii). Penalty imposed on Shri Jitendra Kumar Sharma is reduced to 2, 00,000(Rupees Two Lakhs only); thus, appeal No. Customs Appeal No.77007 of 2018 is partly allowed.

(iii). All other appeals are allowed.

(Order pronounced in the open court on 28 March 2022.)

Sd/
(P.K.CHOUDHARY)
MEMBER (JUDICIAL)

Sd/
(P.ANJANI KUMAR)
MEMBER (TECHNICAL)

sm