CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH : MUMBAI

Custom Appeal No. 85756 of 2013

(Arising out of Order-in-Original No. 86(IIB)/ 2011-12 dated 26.04.2012 dated 23.6.2010 passed by the Commissioner, Customs, Nhava Sheva)

Krishna More **Appellant**
Building No. 25, Room No. 743
CGS Colony, Sector 07, Antop Hill,
Mumbai-400037

Versus

Commissioner of Customs (Import) **Respondent**
Nhava Sheva

With
Customs Appeal No. 85846 of 2013 with
C/Cross/91134/2013

(Arising out of Order-in-Original No. 86(IIB)/ 2011-12 dated 26.04.2012 dated 23.6.2010 passed by the Commissioner, Customs, Nhava Sheva)

Vishal Dedhia **Appellant**
E-602, Dheeraj Residency,
MG Road, Kaandivali (W),
Mumbai-400067.

Versus

Commissioner of Customs (Import) **Respondent**
Nhava Sheva

With
Customs Appeal No. 85847 of 2013 with
C/Cross/91135/2013

(Arising out of Order-in-Original No. 86(IIB)/ 2011-12 dated 26.04.2012 dated 23.6.2010 passed by the Commissioner, Customs, Nhava Sheva)

Manish Karla @ Manish Shah **Appellant**
B-110, Urmilla Housing Co-Op. Society,
Koldonghi Andheri (E),
Mumbai-400069

Versus

Commissioner of Customs (Import) **Respondent**
Nhava Sheva

And
Customs Appeal No. 85850 of 2013

(Arising out of Order-in-Original No. 86(IIB)/ 2011-12 dated 26.04.2012 dated 23.6.2010 passed by the Commissioner, Customs, Nhava Sheva)

Sanjay Nisar **Appellant**
202, Motohari Apartment,
M Wasani Road,
Andheri (E) Mumbai-400069.

Versus

Commissioner of Customs (Import) **Respondent**
Nhava Sheva

Appearance

Present for the Appellant:	Shri G.B. Yadav, Advocate for the 1st Appellant, Shri Neerav Mainkar, Advocate for the 2nd & 3rd appellants, Shri Rohit Rahej a, Advocate for the 4th appellant
Present for the Respondent:	Shri Ramesh Kumar, AC(AR))

CORAM: HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)
HON'BLE MR. AJAY SHARMA, MEMBER (JUDICIAL)

Date of Hearing: 28.01.2020
Date of Decision: 28.05.2020

Final Order No. **A/85653-85656/2020**

Sanjiv Srivastava :

These appeals are directed against Order in Original No 86(IIB)/ 2011-12 dated 26.04.2012 of Commissioner Customs (Imports) Nhava Sheva. By the impugned order Commissioner has held as follows:

"25. The declared CIF value of Laminated Sheets and Plywoods as detailed in Annexure A to the Show Cause Notice dated 25.05.2009, totalling to Rs 36,31,222/- is rejected under Rule 12 of Customs Valuation (Determination of Price of Imported Goods) Rules, 2007, and is redetermined and takes at Rs 71,55,397/- under rule 9 of the said Rules.

26. The imported goods as mentioned above are ordered to be confiscated under Section 111(d), 111(l) and 111(m) of the Customs Act, 1962 read with Section 3, 7 and 11 of Foreign Trade (Development and Regulation) Act, 1992 Rule 12 and 14 of Foreign Trade (Regulation) Rules, 1993, Para 2.12 of Foreign Trade Policy 2004-09 and Section 11 of Customs Act, 1962. The option to redeem the same is given on payment of Rs 15 (Rs Fifteen Lakhs) as redemption fine under Section 125 of Customs Act, 1962 within a month of this order. On redemption of goods, appropriate duty, interest and other charges also to be paid.

27 I impose penalty under Section 112 of Customs Act as detailed below:

I. Shri Manish Karia @ Manish Shah Rs 5,00,000/- (Rs Five Lakhs only)

Ii. Shri Vishal Dedhia Rs 5,00,000/- (Rs Five Lakhs only)

Iii. Shri Akbar @ Akbar Ali Rs 2,00,000/- (Rs Two Lakhs only)

Iv. Shri Sanjay Nissar Rs 2,00,000/- (Rs Two Lakhs only)

V. Shri Shamshuddin Abu Rs 1,00,000/- (Rs One Lakh only)

Vi. Shri T M Savla Rs 1,00,000/- (Rs One Lakh only)

Vii. Shri C S Gomes Rs 1,00,000/- (Rs One Lakh only)

Viii. Shri Sanjay Bugde Rs 50,000/- (Rs Fifty Thousand only)

Ix. Shri Krishna More Rs 50,000/- (Rs Fifty Thousand only)

28. No penalty under Section 114A and 114AA of Customs Act, 1962."

1.2 When the matter was listed on 13.12.2019, the bench hearing the matter directed registry as follows

"Registry to tag Appeal No C/88405/2014 and C/88406/2014 and other connected appeals if any. The matter is adjourned to 28.01.2020."

After that order registry has checked up and found no other appeal except these four appeals and cross objection pending in the case of the impugned order. Hence only these appeals and cross objections have been taken up for hearing and disposal.

2.1 Based on intelligence that certain persons were indulging in imports of Laminated Sheets and Plywoods by under declaring the weight and value and by making use of bogus IEC, four live consignment of M/s Saibaba Impex, M/s National Enterprises, M/s D S Enterprises & M/s Peekay Enterprises were examined by officers of Director General Revenue Intelligence on 29.01.2009. The consignments on weighment were found to be in excess of the weight declared and hence seized under proper panchnama.

2.2 Detailed investigations were undertaken and it was observed that Shri Manish Karia @ Manish Shah and Shri Vishal Dedhia were the mastermind behind the illegal imports being made in name of various bogus IEC holders. Statements of concerned persons were recorded, in which they admitted their roles and disclosed the complete modus operandi adopted for making these imports.

2.3 After completion of detailed investigations show cause notice dated 25.05.2009 was issued by Assistant Director (Directorate General of Revenue Intelligence) asking

2.4 After allowing the opportunity to make written reply to show cause notice and also for causing appearance during personal hearing, Commissioner Adjudicated the Show Cause Notice as per the order referred in para 1, supra.

2.5 Though Show Cause Notice and Order in Original was in respect of ten persons only these four are in appeal before us.

3.1 We have heard Shri G B Yadav Advocate for Shri Krishna More, Shri Neerav Mankar Advocate for Shri Manish Karia and Shri Vishal Dedhia and Shri Rohit Raheja Advocate for Shri Sanjay Nissar. We have also heard Ms Trupti Chavan and Shri Ramesh Kumar, Assistant Commissioner, Authorized Representatives for the revenue.

4.1 We have considered the impugned order along with the submissions made in appeal and during the course of arguments on appeal.

4.2 The order of confiscation of goods and imposition of redemption fine is not under challenge. We also find that importer M/s Shri Saibaba Impex is not in appeal before us. As per the scheme of Section 111 and Section 112 of the Customs Act, 1962, penalties under Section 112 of the Customs Act, 1962 flow as natural consequence of goods being liable for confiscation under Section 111 of Customs Act, 1962. Apparently penalties under Section 112 are imposable both on the person who has imported the goods held liable for confiscation and on all those who had aided and abetted in the act of illegal importation.

4.3 In this case the facts are not in dispute in his detailed statement recorded under Section 108 of Customs Act, 1962,

- on 02.12.2008, Shri Shamsuddin Abu, admitted as to how he had at instance of Shri Akbar Ali lent his name and signature to obtain the bogus IEC in the name of M/s National Enterprises. This IEC was then lent for monetary consideration to Shri Akbar Ali, for making bogus and fraudulent imports.
- on 30.03.2009, Shri T M Savla, admitted that he is an employee in M/s Jyoti Trading Co of Shri Manish Karia and Shri Vishal Dedhia against monthly salary. He is not concerned with the imports made in the name of IEC of M/s Vijay Impex held in his name. He had only obliged his employers by signing some papers and giving his personal documents like PAN Card, Ration Card and Photographs. He had absolutely no concern with the imports made in name of the M/s Vijay Impex.
- on 31.03.2009, Shri Clive Jude Gomes, that he is an employee in M/s Jyoti Trading Co of Shri Manish Karia and Shri Vishal Dedhia against monthly salary. He is not concerned with the imports made in the name of IEC of M/s Vallankini Enterprises held in his name.He had only obliged his employers by signing some papers and giving his personal documents like PAN Card, Ration Card and Photographs. He had absolutely no concern with the imports made.
- on 21.04.2009, Shri Rajender Singh Mann, admitted that M/s Shri Saibaba Impex is a proprietary concern in the name of his wife Ms Mona Kaur. He held power of attorney of the same and had lent his name and signature for the imports made by Shri Manish Karia in three consignments. He was absolutely not concerned with any of these imports.
- on 11.12.2008 & 18.05.2009, Shri Sanjay Nissar, admitted and gave details of the modus operandi adopted by Shri Manish Karia, his cousin for making imports against bogus

IEC's in name of M/s Vijay Impex, M/s Shri Saibaba Impex, M/s Peekay Enterprises and many such firms. He is owner of freight forwarding company and acted as an intermediary for custom clearance of these goods for Shri Manish Shah. He had arranged for some IEC's through Shri Akbar Ali while others were managed by Shri Manish Shah himself. He was aware of the entire modus operandi and the fact of misdeclaration of the weight and value of imported goods. He managed the custom clearance through Shri Krishna More and Shri Sachin Budge working on behalf of M/s A B Consultant, CHA. He also gave details of the manner of making foreign remittances against these imports through an unofficial channel by Shri Akbar Ali through his son in Dubai.

- on 30.03.2009, Shri Manish Karia @ Manish Shah admitted the facts and gave the complete modus operandi as to how he and Shri Vishal Dedhia, had masterminded the illegal imports made in the name of bogus IEC held in the name of various persons. He stated that Shri Vishal Dedhia used to visit China to identify the suppliers and palace the initial orders and thereafter advised Shri Sanjay Nissar. He had procured bogus IEC's to avoid the payment of Income Tax, Sales Tax and Other Taxes. They had in past imported about 200 consignments by following the same modus operandi. That he had obtained fake IEC in the name of his employees namely Shri T M Savla and Shri C J Gomes. He stated all the past imports made were also misdeclared in respect of weight and value. He deposited Rs 35,50,000/- as differential duty on the past imports made by him.
- the facts as stated by Shri Manish Karia have been corroborated by Shri Vishal Dedhia in his statement recorded under Section 108 of Customs Act, 1962 on 18.05.2009.

4.4 Shri Akbar Ali @ Shri Akbar Pattarkandy @ Shri Akbar Mangladen did not respond to the summons issued to him. For his avoiding the summons and not responding, a complaint under Section 174 of the Customs Act, 1962 was also filed before Hon'ble Court of Chief Metropolitan Magistrate on 21.01.2009. However the investigations made revealed that he held or managed the IEC's in name of M/s D S Enterprises, M/s Peekay Enterprises, M/s Zodiac Enterprises, M/s National Enterprises, M/s Shri Saibaba Impex, M/s Super Enterprises and Shri Suleiman Enterprises. He had lent these IEC's through Shri Sanjay Nissar to Shri Manish Karia against consideration of Rs 3000/- per import container. He had not submitted any documents in relation to any of the imports made against these IEC's showing that he was not concerned with the imports made. He also has not been able to produce any other document such as book of accounts for sale and purchase of these goods, sale/ purchase invoices, sales tax and income tax returns etc,, which clearly show that the imports made in the name of these IEC were not made by him.

4.5 All the above statements and evidence available on record clearly bring out the role played by each of the noticee to the show cause in act of illegal importation of these goods of which some live consignments have been seized and confiscated. In the past Shri Manish Karia and Shri Vishal Dedhia had by following this modus operandi have imported nearly 200 such consignments as admitted by them. Clearly the evidences and statements show that-

- ➢ Entire scheme of illegal imports by misdeclaring the weight and value was masterminded by Shri Manish Karia and Shri Vishal Dedhia. They had not only made use of bogus IEC's for making these imports but had also misdeclared the goods in terms of weight and value. For these mis declarations the goods have been held to be liable for confiscation under Section 111 of Customs Act,1962 and they are held liable to penalty under Section 112 of the Customs Act, 1962

- Shri Akbar Ali, Shri Shamsuddin, Shri Sanjay Nissar, Shri Rajender Mann, Shri T M Salva and Shri C J Gomes had owned the IEC's that were lend by them against consideration to Shri Manish Karia and Shri Vishal Dedhia for making illegal imports.
- Shri Krishna More and Shri Sanjay Budge of M/s A B Consultants had facilitated the processing and custom clearance of these goods even when they were aware of the fact that these were made against bogus IEC's and were misdeclared in respect of weight and value.

4.6 In case of D Bhurmall [1974 SCC (2) 544] Hon'ble Supreme Court has stated as follows:

"Mr. Ramamurthi, learned Counsel for the Respondent, contends in. reply, that all proceedings were conducted by the Collector on the assumption that Bhoormull was the claimant or the supposed owner of the goods,;, that at no stage, before the High Court an, objection was taken that he had no, locus standi to maintain the writ petition, because he had no interest in the confiscated goods and consequently, this objection should not be entertained for the first time in this Court. Learned Counsel further submits that proceedings of confiscation being penal in nature, the burden was on the Department to show by cogent and convincing evidence that the goods had been illicitly imported into India and that no part of this burden could be shifted to the person claiming the goods. It is emphasised that in the present case, no evidence whatever was produced by the Department to show that the goods in question we smuggled goods. The Collector's order-proceeds are the argument-calling upon Bhoormull to prove that he had

purchased these goods in the normal course of business was contrary to the law laid down by this Court in Amba Lal v. Union of India [[1961] 1, S.C.R. 933.]. Reference has also been made to several decisions of the High Courts, but most of them turn on their own facts and do not elucidate the principle beyond what was laid down in Amba Lal's case (supra) It cannot be disputed that in, proceeding for imposing penalties. under Clause (8) of S.167 to which s. 178-A-does not apply, the, burden of proving that the goods are smuggled goods, is on the Department. This is a fundamental rule relating to proof in all criminal or quasi-criminal proceedings, where there is no statutory provision to. the contrary. But in appreciating its scope And the nature of the onus. cast by it, we must pay due regard to other kindred principles, no less fundamental, of universal application. One of them is that the prosecution or the Department is not required to prove its case with mathe- matical precision to a demonstrable degree; for, in all human affairs. absolute certainty is a myth, and-as Prof. Brett felicitously puts it all exactness is a fake" El Dorado of absolute proof being unattainable, the law accepts for it, probability as a working substitute in this work-a- day world. The law does not require the prosecution to prove the impossible. All that it requires is the establishment of' such a degree of probability that a prudent man may, on its basis, believe in the existence of the fact in issue. Thus, legal proof is not necessarily perfect proof.; often it is nothing more than a prudent man's estimate as to the probabilities of the case. The other; cardinal principle having an important bearing on the incidence of burden of proof is that sufficiency and weight I of the evidence is to be considered-to use the words of Lord Mansfield in Batch v. Archer [(1774) 1, Cowp. 63 at p. 65] "according to the proof which it was in the power of one side to prove, and in the power of the other to have contradicted". Since it is exceedingly difficult, if not absolutely impossible, for the prosecution to prove facts which are especially within the *knowledge of the opponent or the accused, it is not obliged to prove them as parts of its primary burden. Smuggling is clandestine conveying of goods to avoid legal duties.Secrecy and stealth being its covering guards, it is impossible for the Preventive Department to unravel every link of the process. Many facts relating to this illicit business remain in the special or peculiar knowledge of the person concerned in it. On the principle underlyings. 106, Evidence Act, the burden to establish those facts is cast on, the person concerned; and if he fails to establish or explain those facts, an adverse inference of facts may arise against him, which coupled with the presumptive evidence adduced by the prosecution or: the Department would rebut the initial presumption of innocence in favour of that person, and in the result prove him guilty. As pointed out by Best in 'Law of Evidence', (12th Edn. Article 320, page 291),. the ".Presumption of innocence is, no doubt, presumption juris, but every day's practice shows that it may be successfully encountered by the presumption of guilt arising from the recent (unexplained) possession of stolen property", though the latter is only a presumption of fact- Thus the burden on the prosecution or the Department may be considerably lightened even by such presumption of fact arising in their favour. However, this does not mean that the special or peculiar knowledge of the person proceeded against will relieve the prosecution or the Department altogether of the burden of producing some evidence in respect of that fact in issue. It will only alleviate that burden to discharge which very slight evidence may suffice.*

Another point to be noted is that the incidence, extent and nature of the burden of proof for proceedings for confiscation under the first part of the entry in the 3rd column of Clause (8) of s. 167, may not be the same as in proceedings when the imposition of the other kind of penalty under the second part of the entry is contemplated. We have already alluded to this aspect of the *matter. It will be sufficient to 'reiterate that the penalty of confiscation is a penalty in rem which is enforced against the goods and the second kind of penalty is one in person am which is enforced against the person concerned in the smuggling of the goods. In the case of the former, therefore, it is not necessary for the Customs authorities to prove that any particular person is concerned with their illicit importation or exportation. It is enough if the Department furnishes prima facie proof of the goods being smuggled stocks. In the case of the latter penalty, the Department has to prove further that the person proceeded against was concerned in the smuggling.*

The, propriety and legality of the Collector's impugned order had ;to be judged in the light of the above principles.

…...

These fundamental principles, shorn of technicalities, as we have discussed earlier, apply only in a broad and pragmatic way to proceedings under s. 167(8) of the Act. The broad effect of the application of the basic principle underlying s. 106 Evidence Act to cases under s. 167(8) of the Act, is that the Department would be deemed. to have discharged its burden if it adduces only so much evidence, circumstantial or direct, as is sufficient to raise a presumption in its favour with regard to the existence of the facts sought to be proved. .Amba Lal's. case was a case of no evidence. The oily circumstantial evidence viz., the conduct of Amba Lal in making conflicting statements, could not be taken into account because he was never given ,an opportunity to explain the alleged discrepancies. The status of Amba Lal viz. that he was an immigrant from Pakistan and had come to India in 1947 before the customs barrier was raised- bringing along with him the goods in question, had greatly strengthened the initial presumption of innocence in his favour. Amba Lal's 'case thus stands on its own facts.

The present case is in line with the decisions in Issardas Daulatram v. Union of India and. M/s. Kanungo & Co. v. Collector of, Customs [AIR 1972 SC 2136.] (supra)."

4.7 In respect of evidentiary value of the statements recorded under section 108 of Customs Act, 1962, Hon'ble Supreme Court has in case of K I Pavunny [1997 (90) ELT 240 (SC)] held as follows:

"Next question for consideration is: whether such statement can form the sole basis for convition? It is seen that, admittedly, the appellant made his statement in his own hand-writing giving wealth of details running into five typed pages. Some of the details which found place in the statement were specially within his knowledge, viz., concealment of the 200 biscuits in his earlier rented house till he constructed the present house and shifted his residence and thereafter he brought to his house and concealed the same in his compound; and other details elaboration of which is not material. The question then is: whether it was influenced by threat of implicating his wife in the crime which is the sole basis for the claim that it was obtained by threat by PW-2 and PW-5? In that behalf, the High Court has held that it could not be considered to be induced by threat that his wife will be implicated in the crime and accordingly disbelieved his plea. It is seen that admittedly after the appellant gave his statement, he was produced before the magistrate though no complaint was filed and was released on bail. He did not complain to the magistrate that Ex. P-4 statement was given under inducement, threat or duress. It was raised only subsequently making accusations against PW-5, the Inspector of Customs. Therefore, obviously it was only an afterthought. The High Court, therefore, rightly has not given any weight age to the same. It is true that the Magistrate has given various reasons for disbelieving the evidence of PW-3, the panch witness who had also, at one point of time, indulged in smuggling. It is unlikely that

PW-3 would bring 200 gold biscuits of foreign marking and conceal them in the compound of the appellant without appellant's knowledge for safe custody. It is not his case that he had facilitated PW-3 in concealing them in his compound. The place of concealment of the contraband is also significant at this juncture. It is just near and visible from the window of his bed-room through which he or family members could always watch anyone frequenting the place where the contraband was concealed. This fact becomes more relevant when we consider that after concealment of the contraband in the compound one would ensure that others having access to the compound may not indulge in digging and carrying away the same. As soon as the appellant and/or the members of his family had sight of such visitor or movement by others, they would immediately catch hold of such person or would charge them. Obviously, therefore, it would be the appellant who had concealed 200 gold biscuits of foreign marking in his compound at a place always visible from his bedroom window. Therefore, the High Court was right in its conclusion, though for different reasons, that Ex.P-4 is a voluntary statement and was not influenced by threat duress or inducement etc. Therefore, it is a voluntary statement given by the appellant and is a true one.

......

n Naresh J. Sukhawani V/s. Union of India [(1995) Supp. 4 SCC 663] a two-Judge Bench [to which one of us, K. Ramaswamy, J., was a member] had held in para 4 that the statement recorded under Section 108 of the Act forms a substantive evidence inculpating the petitioner therein with the contravention of the provisions of the Customs Act as he had attempted to export foreign exchange out of India. The statement made by another person inculpating the petitioner therein could be used against him as substantive evidence. Of course, the proceedings therein were *for confiscation of the contraband. In Surjeet Singh Chhabra vs. Union of India [1997 (89) ELT 464], decided by a two Judge bench to which one of us, K. Ramaswamy J., was a member the petitioner made a confession under Section 108. The proceedings on the basis thereof were taken for confiscation of the goods. He filed a writ petition to summon the panch (mediater) witnesses for cross-examination contending that reliance on the statements of those witnesses without opportunity to cross-examine them, was violative of the principle of natural justice. The High Court had dismissed the writ petition. In that context, it was held that his retracted confession within six days from the date of the confession was not before a Police Officer. The Custom Officers are not police officers. Therefore, it was held that "the confession, though retracted, is an admission and binds the petitioner. So there is no need to call Panch witnesses for examination and cross-examination by the petitioner". As noted, the object of the Act is to prevent large-scale smuggling of precious metals and other dutiable goods and to facilitate detection and confiscation of smuggled goods into, or out of the country. The contraventions and offences under the Act are committed in an organised manner under absolute secrecy. They are white-collar crimes upsetting the economy of the country. Detection and confiscation of the smuggled goods are aimed to check the escapement and avoidance of customs duty and to prevent perpetration thereof. In an appropriate case when the authority thought it expedient to have the contraveners prosecuted under Section 135 etc., separate procedure of filing a complaint has been provided under the Act. By necessary implication, resort to the investigation under Chapter XII of the Code stands excluded unless during the course of the same transaction, the offences punishable under the IPC, like Section 120-B etc., are involved. Generally, the evidence in support of the violation of the provisions of the Act consists in the statement given or recorded under Section 108, the recovery* *panchnama (mediator's report) and the oral evidence of the witnesses in proof of the offences committed under the Act has consistently been adopting the consideration in the light of the object which the Act seeks to achieve."*

4.8 From the order of the Commissioner it is quite evident that adequate opportunity was extended to the appellants to file the reply to the show cause notice adn also appear for personal hearing. It is for the appellants to avail the opportunity that has been granted. It is not the case where no opportunity was granted for making representation against the show cause notice however appellant chose not to avail the same and appear before the adjudicating authority. In our view when sufficient opportunity has been granted by the adjudicating authority before making the order to noticees in the case, and noticee do not make use of those opportunity then the order cannot be said to be bad for the reason that it hit by vice of Natural Justice. Hon'ble Justice Shri V Krishna Iyer has in case of Chairman Board of Minning Vs Ramjee [1977 SCC (2) 256] laid down very clearly stating *"Natural justice. is no unruly horse, no lurking land mine, nor a judicial cure-all. If fairness is shown by the decision-maker to the man proceeded against, the form, features and the fundamentals of such essential processual propriety being conditioned by the facts and circumstances of each situation, no breach of natural justice can be complained of. 'Unnatural expansion of natural justice, without reference to the administra- tive realities and other factors of a given case, can be exasperating. We can neither be finical nor fanatical but should be flexible yet firm in this jurisdiction. No man shall be hit below the belt--that is the conscience of the matter."*

4.9 Thus in view of discussions as above we do not find merits in any of the submissions made by and on behalf of the appellants. More so over there is no challenge by the importer to the confiscation of goods before us. As we find that all the facts and evidences have been admitted by the appellants in their statements recorded under Section 108 of Customs Act, 1962 we do not find any merits in these appeals.

5.1 We do not find any merits in the appeals and dismiss the Appeals.

5.2 Cross objections are disposed of accordingly.

(Pronounced in open Court on 28.05.2020)

(Ajay Sharma)
Member (Judicial)

(Sanjiv Srivastava)
Member (Technical)