CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI
REGIONAL BENCH

Excise Appeal No. 86444 of 2015

(Arising out of Order-in-Original No. 1-10/COMMR/M-III/KCG/2015-16 dated 21.04.2015 passed by the Principal Commissioner of Central Excise, Mumbai-III)

M/s. CEAT Ltd. **Appellant**
RPG House, 463, Dr. Annie Besant Road,
Worli, Mumbai 400 030.

Vs.

Commissioner of Central Excise, Mumbai-III **Respondent**
3rd, 4th Floor, Vardaan Trade Centre,
MIDC, Wagle Estate, Thane (W) 400 604.

Appearance:

Shri Rajesh Ostwal, Advocate, for the Appellant
Shri Deepak Bhilegaonkar, Additional Commissioner, Authorised Representative for the Respondent

CORAM:

HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)
HON'BLE DR. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)

Date of Hearing: 19.10.2022
Date of Decision: 19.10.2022

FINAL ORDER NO. A/86173/2022

PER: SANJIV SRIVASTAVA

This appeal is directed against order in original No 1-10/COMMR/M-III/KCG/2015-16 dated 21.04.2015 of the Principal Commissioner of Central Excise, Mumbai III. By the impugned order Principal Commissioner has held as follows:

"Order

(i) I hereby confirm the total demand of Rs 1,18,78,786/- (Rupees One Crore Eighteen Lakhs Seventy Eight Thousand Sven Hundred and Eighty Six only) as demanded in the subject ten Show Cause Notices and order for recovery of the same from M/s CEAT Limited under the provisions of Rule 14 of the CENVAT Credit Rules, 2004 read with Section 11A of Central Excise Act, 1944

(ii) I hereby order recovery of interest on the amount confirmed above from M/s CEAT Ltd under the provisions of

Rule 14 of the CENVAT Credit Rules, 2004 read with Section 11AB/ 11AA of Central Excise Act, 1944.

(iii) I impose a penalty of Rs 1,18,78,786/- (Rupees One Crore Eighteen Lakhs Seventy Eight Thousand Sven Hundred and Eighty Six only) on M/s CEAT Limited under the provisions of Rule 15 (1) of the CENVAT Credit Rules, 2004 read with Section 11A of Central Excise Act, 1944"

2.1 Appellant are Engaged in manufacture of goods falling under chapter 40 of the First Schedule to the Central Excise Tariff Act, 1985 and avail Cenvat credit of duty/ service paid on inputs and input services.

2.2 During the period from April 2009 to June 2014 they had availed CENVAT credit of the service tax paid on "Goods Transport" which is nothing but outward transportation charges paid by them towards the transportation of their finished goods beyond the place of removal to their Customers/ Original Equipment Manufacturers.

2.3 As per the definition of input services under Rule 2(1) of the Cenvat Credit Rules, 2004, outward freight up to the place of removal is a valid input service for availing Cenvat credit. Appellant have taken Cenvat credit of service tax paid on the amount of outward freight paid in respect of delivery of final products up to their customers' premises. The place of removal for clearance of the finished goods of the assessee is factory gate/depot and not the customers' premises. The service tax paid on such outward freight, therefore, does not attain the character of an "input service" within the definition of the term in Rule 2 (1) of the Cenvat Credit Rules, 2004, and, therefore, did not appear to be admissible as Cenvat credit. Hence, the credit so availed by the assessee on service tax paid on outward transportation of their goods appeared inadmissible in terms of Rule 3 (1) read with Rule 2 (1) of the Cenvat Credit Rules, 2004.

2.4 As per Rule 4(7) of the CENVAT Credit Rules, 2004, Cenvat credit in respect of input services would be allowed on or after the day on which payment is made of the value of input service and Service Tax paid/payable as is indicated in the invoice, bill or challan referred to in Rule 9. In the present case, the assessee has taken belatedly on 30.04.2009 credit of Service

Tax amounts paid for the entire period from 2005 to 2009 with the full knowledge of non-admissibility of such credit. Moreover, as per Rule 9(6) of CENVAT Credit Rules, 2004, the burden of proof regarding the admissibility of Cenvat credit lies upon the manufacturer taking such credit. The assessee has failed to discharge this burden of proof equitably while availing the credit of Service Tax for the said period 2005 to 2009 and such credit was availed only with intent to evade payment of duty which would otherwise have been payable utilizing other means and resources. Thus it appeared that the assessee have rendered themselves liable to penalty

2.5 Following Show Cause Notices were issued to the appellant

S N	**SCN Date**	**Period**	**Amount**
1	30.04.2010	April 2009	5748217
2	02.06.2010	May 2009	45662
3	15.07.2010	July 2009 to March 2010	652219
4	02.05.2011	April 2010 to December 2010	665836
5	13.01.2012	January, 2011 to September, 2011	816279
6	02.11.2012	October, 2011 to March, 2012	603962
7	07.05.2013	April 2012 to December 2012	1173177
8	20.01.2014	January 2013 to July 2013	1121217
9	19.05.2014	August 2013 to January 2014	625020
10	28.08.2014	February 2014 to June 2014	427197
			11878786

asking them to show cause as to why:

"i) service tax credit wrongly availed or utilized, should not demanded and recovered from them under Section 11A (1) of the Central Excise Act, 1944 read with Rule 14 of the CENVAT Credit Rules, 2004;

ii) interest should not be demanded and recovered on the above said amounts from them under Section 11AB / 11 AA of the Central Excise Act, 1944 read with Rule 14 of the CENVAT Credit Rules, 2004;

iii) Penalty should not be imposed upon them under Rule 15(1) of the CENVAT Credit Rules, 2004."

2.6 All the ten show cause notices were adjudicated by the Principal Commissioner as per the impugned order. Aggrieved appellants have filed this appeal.

3.1 We have heard Shri Rajesh Ostwal, Advocate for the Appellant and Shri Deepak Bhilegaonkar, Additional Commissioner for the revenue.

3.2 Arguing for the appellant learned counsel submits that issue

- Present issue is no longer res-integra in view of the decisions referred infra.
    - UltraTech Cement Ltd. [2019 (2) TMI 1487 - CESTAT AHMEDABAD] Affirmed by Hon'ble HC at [2020 (3) TMI 1206- Gujarat High Court] Admitted in SC at 2021-TIOL-227-SC-CX-LB
    - Sanghi Industries Ltd. [2019 (369) ELT 1424 (T)]
    - Banco Products Ltd. [2021 (7) TMI 662 - CESTAT-AHM]
    - Polyplex Corporation Ltd. [2019-TIOL-1906-CESTAT-ALL]
    - Chittor Polyfab Ltd. [2021 (8) TMI 1116 - CESTAT NEW DELHI]
    - Harita Fehrer Ltd. [2019 (7) TMI 625 CESTAT CHENNAI]
    - GKN Driveline India (Pvt) Ltd. [2019 (9) TMI 466 – CESTAT]
    - Rane Brake India Ltd. [2019 (7) TMI 1167 - CESTAT CHENNAI]
    - AK Automatics [2018 (11) TMI 1603 - CESTAT CHANDIGARH]
    - Hindustan Zinc Ltd. [2021 (9) TMI 692 - CESTAT NEW DELHI]
    - Jayant Agro Organics Ltd. [2019 (11) TMI 1123 – CESTAT]
    - MRF LTD. [2019 (7) TMI 1166 - CESTAT CHENNAI]
    - Venkateshwara Power Projects Ltd. [2019 (12) TMI 551 – CESTAT]

- Salasar Copper [2019 (4) TMI 11 - CESTAT AHMEDABAD]
- Ramco Cements Ltd. 2020 (6) TMI 794 - CESTAT CHENNAI
- Shri Khemisati Polusacks Pvt. Ltd. [2021-TIOL-810-CESTAT
- Hindustan Zinc Ltd. 2022-TIOL-161-CESTAT-DEL

➢ In the following cases after considering the decision of the judgment of Hon'ble Supreme Court in the case of Roofit Industries Ltd. - 2015 (319) ELT 221 (SC) and Ultra Tech Cement Ltd.- 2018 (2) TMI 117 - SC dated 1.2.2018 and Circular dated 8.6.2018 has remanded the matter to the adjudicating authority to decide the case after considering the Circular dated 8.6.2018:
  - NCL Industries Limited [2021 (5) TMI 458 - AP HIGH COURT]
  - Bata India Ltd. [2019 (3) TMI 519 - MADRAS HIGH COURT]
  - Lucas TVS Ltd. [2019 (8) TMI 487 – CESTAT]
  - Madhura Fine Balance Pvt. Ltd. [2019 (8) TMI 486 - CESTAT CHENNAI]

➢ Therefore, the finding of the adjudicating authority that the place of removal cannot be beyond the factory gate is directly contrary to the decision of Hon'ble Supreme Court in the case of CC & CE Vs. Roofit Industries - 2015-TIOL-87-SC CX, Circular dated 8.6.2018 as well as aforesaid decisions.

➢ CBEC Circular dated 8.6.2018 is binding on the authorities under the Act.
  - CCE Vs. Dhiren Chemical Industries - 2002 (139) ELT 3 (SC)
  - Dabur India Ltd. Vs. CCE-2003 (157) ELT 129 (SC)

➢ Cost of GTA service is included in the assessable value of the final products manufactured by the appellants.

➢ Without prejudice, demand of credit should be adjusted against excess duty paid on value of final product by inclusion of value of freight which was not to be included.

➢ Assuming without admitting, even if the place of removal is the factory gate, the appellants are not liable to pay excise duty on the freight charges. The appellants have already paid excise duty as applicable from time to time on the freight charges. The appellants submit that if the cenvat credit is denied on the aforesaid freight charges, the excess excise duty paid by them needs to be refunded.

3.3 Arguing for the revenue learned authorized representative while reiterating the findings recorded in the impugned order submitted that the issue involved in the present case has been referred to larger bench of the tribunal by Chennai Bench as per the Interim Order No 400002/2020 dated 08.06.2020 in case of The Ramco Cements. Taking note of the submissions made by the authorized representative the bench asked appellant to make submissions on this decision before the hearing can be concluded.

3.4 As directed by the bench counsel for appellant made additional submissions on the next date of hearing as follows:

2. While passing the interim order, the Hon'ble CESTAT was of the view that cenvat credit on GTA service for outward transportation of goods from the factory gate to the buyer's premises in case where the goods are sold on FOR basis, is not admissible in light of the decision of Hon'ble Supreme Court in the case of Ultratech Cement Limited - 2018 (9) GSTL 337 (SC) as well as Ispat Industries Limited - 2015 (324) ELT 670 (SC). Accordingly, the Hon'ble CESTAT did not agree with the other CESTAT decisions wherein the matter has been remanded to the lower authority for determining the place of removal. Accordingly, this issue was referred to the Larger Bench of CESTAT.

3. In this regard, the Appellants submit that the aforesaid Interim Order in Ramco Cement case is not applicable in the present case since the following points has not been considered by the Hon'ble CESTAT while referring the issue to the Larger Bench of CESTAT:

(A) CBIC vide Circular No. 1065/4/2018-CX dated 8.6.2018 issued clarification with regards to determination of 'place of removal' after considering the ratio laid down by the Hon'ble Supreme Court in the case of Roofit

Industries Ltd. - 2015 (319) ELT 221 (SC), CCE Vs. Ispat Industries Ltd. - 2015 (324) ELT 670 (SC), CCE Vs. Emco Ltd. – 2015 (322) ELT 394 (SC) and CCE Vs. Ultra Tech Cement Ltd. - 2018 (9) GSTL 337 (SC). The said Circular clearly states that the "place of removal" is required to be determined with reference to "point of sale" i.e., where the ownership of the goods transferred to the buyer. It is also clarified that in the case of FOR destination sale where the ownership, risk in transit, remained with the seller till goods are accepted by buyer on delivery and till such time of delivery, seller alone remained the owner of goods retaining right of disposal, the place of removal would be the buyers/customers premises. However, in Ramco Cement case, the Hon'ble CESTAT had no occasion to consider the Circular dated 8.6.2018 since the same was neither placed on record nor relied upon by either of the party before the Hon'ble CESTAT.

(B) In UltraTech Cement Ltd. Vs. CCE 2019 (2) TMI 1487 CESTAT AHMEDABAD, the Hon'ble CESTAT after relying upon the Circular dated 8.6.2018 as well as the decision of the Supreme Court in the case of Ultratech reported at 2018 (9) GSTL 337 (SC) and CCE Vs. Roofit Industries Ltd. 2015 (319) ELT 221 (SC) has held that the assessee is eligible for the cenvat credit of service tax paid on GTA for transportation of final product from factory to customer premises. This judgment of CESTAT has been affirmed by the Hon'ble Gujarat High Court reported at 2020 (3) TMI 1206- Gujarat High Court. Similar view has also been taken in the case of Bharat Fritz Werner Ltd. Vs. CCE – 2022 (7) TMI 352 - KARNATAKA HIGH COURT. Once the present issue has been settled by the Hon'ble High Court considering all the prevalent decisions and circular, referring this issue to larger Bench by the Hon'ble CESTAT is not required. These decisions were rendered subsequent to the Ramco Cement matter was heard by the Hon'ble CESTAT and hence, in Ramco Cement case, the Hon'ble

CESTAT had no occasion to consider the aforesaid judgements.

(C) The Hon'ble CESTAT has decided the identical issue in favour of the assessee in the numerous judgments by allowing credit in respect of GTA services used for transportation of goods from factory gate to customers' premise in case of FOR sales by placing reliance on Para 4 of the Circular No. 1065/4/2018-CX dated 8.6.2018. Kindly refer para D.1 & D.2 of synopsis. These decisions were not produced before the Hon'ble CESTAT in Ramco Cement matter.

(D) The Hon'ble CESTAT in Interim Order has given finding that decision of Hon'ble Supreme Court in Roofit Industries Ltd. has been reversed by the Hon'ble Supreme Court in Ispat Industries case. During the arguments in the Ispat Industries case, when the counsel for assessees tried to apply the ratio of Roofit, the Hon'ble Supreme Court expressly distinguished the two decisions on facts and held that they would prevail in different contexts. Hence, the judgment of Roofit is not reversed in Ispat Industries. This submission is further supported by the Circular dated 8.6.2018 which recognises existence of both the judgments.

(E) If the factory gate is the place of removal, the outward transportation charges is also not includible in the assessable value of the final product and consequently the same will not suffer excise duty. The excise duty so paid on the element of outward freight charges is much more than the Cenvat Credit availed on the outward GTA for the obvious reason that the Cenvat Credit on the outward transportation is only on the abated value of 25% whereas the entire 100% transportation was included in the assessable value of the final product. This aspect has not been considered by the Hon'ble CESTAT in Ramco Cement case.

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

4.2 For confirming the demand against the appellant Commissioner has observed as follows:

"9. I have carefully gone through the records of the case and considered the written as well as oral submissions made by the assessee in their defence. The issue before me is whether transportation of finished goods to the customers' premises is an activity beyond the place of removal, and, therefore, whether service tax paid on such activity can be treated as an 'input service' for the manufacture of excisable goods.

9.1. I find that the issue in this case is squarely covered by the decision of the Calcutta High Court in Vesuvious India Limited, wherein, the High Court observed in no uncertain terms that –

5. 'Input service' as defined in Rule 2(1)(ii) does not include the expenses with regard to post-manufacturing stage except for the purpose of transportation of goods from one place of removal to another place of removal. It is, however, true that relaxation in that regard was made by the Circular issued by the Board on 23rd August, 2007. When the Board has made the relaxation, the assessee is entitled to take the benefit thereof. But, we are not prepared to accept that effect of the Circular would be to amend the Rules. Rules remain what they were. On the basis of the Circular issued by the Board, it cannot be said that under the Rules, 'input service' includes the transportation service made available to the customer for the purpose of delivering the goods at the destination. ...

7. Mr. Majumder in support of his submission also relied upon the judgment of the Hon'ble Gujarat High Court in the case of Parth Poly Wooven Private Limited, reported in 2012 (25) STR 4. He relied upon paragraphs 18, 21 and 22. Paragraphs 18 and 21 do not support the contention of Mr Mazumdar as would appear from plain reading of those two paragraphs. Paragraph 22 of the judgment relied upon by Mr. Majumdar reads as follows:

"22. Be that as it may, we are of the opinion that the outward transport service used by the manufacturers for transportation of finished goods from the place of removal up to the premises of the purchaser is covered within the definition of "input service" provided in Rule 2(1) of the Cenvat Credit Rules, 2004."

8. The Hon'ble Division Bench expressed their aforesaid opinion, but no reasons or appropriate reasons are ascertainable by us for the purpose of aforesaid proposition.

9. We are, as such, of the considered view that the opinion expressed by the Hon'ble Division Bench of the Gujarat High Court cannot be accepted."

9.2. Thus, the Hon'ble Calcutta High Court observed that the taxes paid for transportation of goods from the place of removal upto the customer's premises cannot be availed as cenvat credit. This exactly is the issue in the instant case.

9.3. The judgment of the Calcutta High Court, being of later date and in consideration of the Gujarat and Karnataka High Court judgments would be a binding precedent. This would be also so because the Calcutta High Court decision is supported by the reasoning that Rule 2(1) of the Cenvat Credit Rules, 2004 itself restricts its availment upto the place of removal, which would not be the premises of the customer.

9.4. The excise is a duty on manufacture. However, the assessment of the payability of central excise duty shifts to clearance of goods at the time and place of removal. This is the concept, which is enshrined in Section 4 of the Central Excise Act, 1944 read with Rule 4 and Rule 6 of the Central Excise Rules, 2002. Section 4 of the Central Excise Act, 1944, in this regard prescribes, thus, -

(3) For the purpose of this section,-

(c) "place of removal" means –

(i) a factory or any other place or premises of production of manufacture of the excisable goods;

(iii) a depot, premises of a consignment agent or any other place or premises from where the excisable goods are to be sold after their clearance from the factory;

from where such goods are removed;

(cc) "time of removal", in respect of the excisable goods removed from the place of removal referred to in sub-clause (iii) of clause (c), shall be deemed to be the time at which such goods are cleared from the factory;

9.5. It is well known construction of statute that rules made there under cannot override the provisions of Act. To give effect to the supremacy of the parentage, the Section 37(2)(xvia) and (xviaa) of the central Excise Act, 1944 regulate the power of the Central Government to provide for the credit of duty paid or deemed to have been paid on the goods used in, or in relation to the manufacture of excisable goods and to provide for credit of service tax leviable under Chapter V of the Finance Act, 1994 (32 of 1994) paid or payable on taxable services used in, or in relation to, the manufacture of excisable goods. The Cenvat Credit Rules, 2004 are made by the Central Government in exercise of this power and therefore their ambit would not extend beyond the supremacy of the provisions of the Central Excise Act, 1944.

9.6. The definitional clause of Rule 2(1) of the Cenvat Credit Rules, 2004 has to be read in this context. It reads as under -

"Input service" means any service -

(ii) used by a manufacturer, whether directly or indirectly, in or in relation to the manufacture of final products and clearances of final products up to the place of removal, and includes services used in relation to modernization, renovation or repairs of a factory, premises of provider of output service or an office relating to such factory or premises, advertisement or sales promotion, market research, storage up to the place of removal, procurement of inputs, accounting, auditing, financing, recruitment and quality control, coaching and training, computer networking, credit rating, share registry, security, business exhibition, legal services, inward transportation of inputs or capital goods and outward transportation upto the place removal."

9.7. It would be seen that to avoid conflict with the supremacy of parentage, the main as well as the inclusive part of the definitional clause of Rule 2(1) of the Cenvat Credit Rules, 2004 restricts such input service the place of removal.

9.8. The time and place of removal in case of the goods cleared by the assessee to their customers/ original equipment manufacturers remains to be the factory gate or a depot for the *simple reason that the assessment of the cleared excisable goods for the payability of central excise duty occurs at the factory gate or a depot. It does not shift to the premises of the customer/ original equipment manufacturer. The assessee may submit that the goods are delivered 'free on receipt (FOR)'. But then, this would not alter the place of removal from factory gate or a depot to the premises of the customer/ original equipment manufacturer. The assessability of the goods for payability of the central excise duty does not shift from the place of removal to the premises of the customer. To give supremacy to the parentage, the term place of removal in Rule 2(1) of the CENVAT Credit Rules, 2004 would not consequently shift from the factory gate/ depot to the premises of the customer/ original equipment manufacturer.*

9.9. Thus, the scheme of the Central Excise law, the litera of Rule 2(1) of the CENVAT Credit Rules, 2004 and the judgment of the Calcutta High Court thus are in sync and are complete answer to the inappropriateness of the pleadings of the assessee. They in fact lend credence to the grounds on which the notices have been issued in this case.

9.10. The assessee has placed into service the decision of the Chhattisgarh nigh Court in Ultratech Cement, supra. In this case, the High Court has decided that place of removal would shift depending upon the place of sale. But then, Section 4(3) (cc) of the Central Excise Act, 1944 deems the time of removal for the purpose of assessability of the excisable goods to be the time of clearance thereof from the factory of removal. The place of removal consequently could not be the premises of the customer/ original equipment manufacturer for the simple reason that Rule 10 of the Central Excise rules, 2002 provides for removal of goods under an Invoice, which amongst others, indicates central excise duty paid upon such removal. The said judgment also does not decide the place of removal to be the destined premises of customer and leaves such determination in a remand proceeding by the original adjudicating authority. Applying the ratio of the Calcutta High Court, such place of removal has to be invariably being the factory gate or the depot *of the assessee. This is what I have already indicated in the preceding Para.*

9.11. The assessee has also advanced pleading that though the availment of the Cenvat credit has been in the month of April, 2009, the credit pertains to the period 2005 to 2008, i.e., post 2008 amendment in the Rule 2(1) of the Cenvat Credit Rules, 2008 restricting such credit upto the place of removal, Be that as it may the Calcutta High Court has held this issue also to be against the assessee by indicating in the judgement that the 2008 amendment merely was clarificatory and not amendatory. Even otherwise, the effect of a standing rule will govern the availment irrespective of the as to what period when the tax had been originally paid.

9.12 In view of the foregoing, I find that the said demands raised against the assessee on account of wrong availment are liable to be confirmed and recovered from them along with appropriate rate of interest.

4.3 From the impugned order it is quite evident that the only issue for consideration in this appeal is in respect of the admissibility of the CENVAT credit of the outward freight charges in case where the goods are removed from the factory for delivery on for destination basis. Undisputedly in the ace before us the goods were cleared by the appellant for delivery at destination of the customer and not on the factory gate. The issue had been under dispute and was clarified by the Board first in 2007, vide the Circular *no.* 97/8/2007-ST dated 23.08.2007, stating as follows:

"8. CENVAT Credit.

8.1 With effect from 10.9.2004, under CENVAT Credit Rules, 2004, CENVAT Credit across goods and services has been allowed. This circular deals only with certain commonly raised issues relating to certain provisions of these rules that relate to service tax credit. The following are the issues which have been examined in this circular,-

(c) ISSUE: Up to what stage a manufacturer/consignor can take credit on the service tax paid on goods transport by road?

COMMENTS:

This issue has been examined in great detail by the CESTAT in the case of M/s Gujarat Ambuja Cements Ltd. vs CCE, Ludhiana [2007 (006) STR 0249 Tri-D]. In this case, CESTAT has made the following observations:-

"the post sale transport of manufactured goods is not an input for the manufacturer/consignor. The two clauses in the definition of 'input services' take care to circumscribe input credit by stating that service used in relation to the clearance from the place of removal and service used for outward transportation upto the place of removal are to be treated as input service. The first clause does not mention transport service in particular. The second clause restricts transport service credit upto the place of removal. When these two clauses are read together, it becomes clear that transport service credit cannot go beyond transport upto the place of removal . The two clauses, the one dealing with general provision and other dealing with a specific item, are not to be read disjunctively so as to bring about conflict to defeat the laws' scheme. The purpose of interpretation is to find harmony and reconciliation among the various provisions".

Similarly, in the case of M/s Ultratech Cements Ltd vs CCE Bhavnagar 2007-TOIL-429-CESTAT-AHM, it was held that after the final products are cleared from the place of removal, there will be no scope of subsequent use of service to be treated as input. The above observations and views explain the scope of the relevant provisions clearly, correctly and in accordance with the legal provisions. In conclusion, a manufacturer/ consignor can take credit on the service tax paid on outward transport of goods up to the place of removal and not beyond that.

8.2 In this connection, the phrase 'place of removal' needs determination taking into account the facts of an individual case and the applicable provisions. The phrase 'place of removal' has not been defined in CENVAT Credit Rules. In terms of sub-rule (t) of rule 2 of the said rules, if any words or expressions are used in the CENVAT Credit Rules, 2004 and are not defined therein but are defined in the Central Excise Act, 1944 or the Finance Act, 1994, they shall have the same meaning for the CENVAT Credit Rules as assigned to them in those Acts. The *phrase 'place of removal' is defined under section 4 of the Central Excise Act, 1944. It states that,-"place of removal" means-*

(i) a factory or any other place or premises of production or manufacture of the excisable goods ;

(ii) a warehouse or any other place or premises wherein the excisable goods have been permitted to be stored without payment of duty ;

(iii) a depot, premises of a consignment agent or any other place or premises from where the excisable goods are to be sold after their clearance from the factory;

from where such goods are removed.

"It is, therefore, clear that for a manufacturer /consignor, the eligibility to avail credit of the service tax paid on the transportation during removal of excisable goods would depend upon the place of removal as per the definition. In case of a factory gate sale, sale from a non-duty paid warehouse, or from a duty paid depot (from where the excisable goods are sold, after their clearance from the factory), the determination of the 'place of removal' does not pose much problem. However, there may be situations where the manufacturer /consignor may claim that the sale has taken place at the destination point because in terms of the sale contract /agreement (i) the ownership of goods and the property in the goods remained with the seller of the goods till the delivery of the goods in acceptable condition to the purchaser at his door step; (ii) the seller bore the risk of loss of or damage to the goods during transit to the destination; and (iii) the freight charges were an integral part of the price of goods. In such cases, the credit of the service tax paid on the transportation up to such place of sale would be admissible if it can be established by the claimant of such credit that the sale and the transfer of property in goods (in terms of the definition asunder section 2 of the Central Excise Act, 1944 as also in terms of the provisions under the Sale of Goods Act, 1930) occurred at the said place"

Impugned order is based on this circular issued by the Board.

4.5 By the Circular No 988/12/2014-CX dated 20.10.2014, Board has clarified as follows:

2) The second associated issue is regarding ascertainment of place of removal. In this regard there are two circulars of the Board namely 37B order no 59/1/2003 dt 3-3-2003 and circular no 97/8/2007 dt. 23.8.2007. The relevant paragraphs of these two circulars are reproduced below for ease of reference –

(i) Circular dt 3-3-2003 :

"8. Thus, it would be essential in each case of removal of excisable goods to determine the point of "sale". As per the above two Apex Court decisions this will depend on the terms (or conditions of contract) of the sale. The 'insurance' of the goods during transit will, however, not be the sole consideration to decide the ownership or the point of sale of the goods. "

(ii) Circular dt 23-8-2007 :

"8.2 .... It is, therefore, clear that for a manufacturer/consignor, the eligibility to avail credit of the service tax paid on the transportation during removal of excisable goods would depend upon the place of removal as per the definition. In case of a factory gate sale, sale from a non-duty paid warehouse, or from a duty paid depot (from where the excisable goods are sold, after their clearance from the factory), the determination of the 'place of removal' does not pose much problem. However, there may be situations where the manufacturer/consignor may claim that the sale has taken place at the destination point because in terms of the sale contract/agreement (i) the ownership of goods and the property in the goods remained with the seller of the goods till the delivery of the goods in acceptable condition to the purchaser at his door step; (ii) the seller bore the risk of loss of or damage to the goods during transit to the destination; and (iii) the freight charges were an integral part of the price of goods. In such cases, the credit of the service tax paid on the transportation up to such place of sale would be admissible if it can be established by the claimant of such credit that the sale and the transfer of property in goods (in terms of the definition as under Section 2

of the Central Excise Act, 1944 as also in terms of the provisions under the Sale of Goods Act, 1930 occurred at the said place."

3) The operative part of the instruction in both the circulars give similar direction and are underlined. They commonly state that the place where sale takes place is the place of removal. The place where sale has taken place is the place where the transfer in property of goods takes place from the seller to the buyer. This can be decided as per the provisions of the Sale of Goods Act, 1930 as held by Hon'ble Tribunal in case of Associated Strips Ltd Vs Commissioner of Central Excise ,New Delhi [2002 (143) ELT 131 (Tri-Del)] . This principle was upheld by the Hon'ble Supreme Court in case of M/s. Escorts JCB Limited v. CCE, New Delhi [2002 (146) E.L.T. 31 (S.C.)] .

4) Instances have come to notice of the Board, where on the basis of the claims of the manufacturer regarding freight charges or who bore the risk of insurance, the place of removal was decided without ascertaining the place where transfer of property in goods has taken place. This is a deviation from the Board's circular and is also contrary to the legal position on the subject.

5) It may be noted that there are very well laid rules regarding the time when property in goods is transferred from the buyer to the seller in the Sale of Goods Act , 1930 which has been referred at paragraph 17 of the Associated Strips Case (supra)reproduced below for ease of reference –

"17. Now we are to consider the facts of the present case as to find out when did the transfer of possession of the goods to the buyer occur or when did the property in the goods pass from the seller to the buyer. Is it at the factory gate as claimed by the appellant or is it at the place of the buyer as alleged by the Revenue? In this connection it is necessary to refer to certain provisions of the Sale of Goods Act, 1930. Section 19 of the Sale of Goods Act provides that where there is a contract for the sale of specific or ascertained goods the property in them is transferred to the buyer at such time as the parties to the contract intend it to be transferred. Intention of the parties are to be ascertained with reference to the terms of the contract, the conduct of the parties and the circumstances of the case. Unless

a different intention appears; the rules contained in Sections 20 to 24 are provisions for ascertaining the intention of the parties as to the time at which the property in the goods is to pass to the buyer. Section 23 provides that where there is a contract for the sale of unascertained or future goods by description and goods of that description and in a deliverable state are unconditionally appropriated to the contract, either by the seller with the assent of the buyer or by the buyer with the assent of the seller, the property in the goods there upon passes to the buyer. Such assent may be expressed or implied and may be given either before or after the appropriation is made. Sub-section (2) of Section 23 further provides that where, in pursuance of the contract, the seller delivers the goods to the buyer or to a carrier or other bailee (whether named by the buyer or not) for the purposes of transmission to the buyer, and does not reserve the right of disposal, he is deemed to have unconditionally appropriated the goods to the contract."

6) It is reiterated that the place of removal needs to be ascertained in term of provisions of Central Excise Act, 1944 read with provisions of the Sale of Goods Act, 1930. Payment of transport , inclusion of transport charges in value , payment of insurance or who bears the risk are not the relevant considerations to ascertain the place of removal. The place where sale has taken place or when the property in goods passes from the seller to the buyer is the relevant consideration to determine the place of removal.

4.6 The issue was subject matter of dispute before various judicial forums. Taking note of the various judicial pronouncements, Board has by Circular No.1065/4/2018-CX dated 08.06.2018 clarified the issue as follows:

"Subject:-'Place of Removal' under Section 4 of the Central Excise Act, 1944, the CENVAT Credit Rules, 2004 and the CENVAT Credit Rules, 2017 -reg.

Attention is invited to Boards circular no. 97/8/2007-CX dated 23.08.2007, 988/12/2014-CX dated 20.10.2014 and 999/6/2015-CX dated 28.02.2015. Attention is also invited to the judgment of Hon'ble Supreme Court in the case of CCE vs M/s Roofit Industries Ltd 2015(319) ELT

221(SC), CCE vs Ispat Industries Ltd 2015(324) ELT670 (SC), CCE, Mumbai-III vs Emco Ltd 2015(322) ELT 394(SC) and CCE &ST vs. Ultra Tech Cement Ltd dated 1.2.2018 in Civil Appeal No. 11261 of 2016. In this regard, references have been received from field formations seeking clarification on implementation of aforesaid circulars of the Board in view of judgments of Hon'ble Supreme Court.

2. In order to bring clarity on the issue it has been decided that Circular no. 988/12/2014-CX dated 20.10.2014 shall stand rescinded from the date of issue of this circular. Further, clause (c) of para 8.1 and para 8.2 of the circular no. 97/8/2007-CX dated 23.08.2007 are also omitted from the date of issue of this circular.

3. General Principle:

As regards determination of 'place of removal', in general the principle laid by Hon'ble Supreme Court in the case of CCE vs Ispat Industries Ltd 2015(324) ELT670 (SC) may be applied. Apex Court, in this case has upheld the principle laid down in M/s Escorts JCB (Supra)to the extent that 'place of removal' is required to be determined with reference to 'point of sale' with the condition that place of removal (premises) is to be referred with reference to the premises of the manufacturer. The observation of Honb'le Court in para 16 in this regard is significant as reproduced below

"16. It will thus be seen where the price at which goods are ordinarily sold by the assessee is different for different places of removal, then each such price shall be deemed to be normal value thereof. Sub-clause (b) (iii) is very important and makes it clear that a depot, the premises of a consignment agent, or any other place or premises from where the excisable goods are to be sold after their clearance from the factory are all places of removal. What is important to note is that each of the premises is referable only the manufacturer and not to the buyer of excisable goods. The depot or the premises of the consignment agent of the manufacturer are obviously places which are referable to the manufacturer. Even the expression "any other place of premises" refers only to a manufacturer's place or premises because such place or

premises is to be stated to be where excisable goods "are to be sold". These are key words of the sub-section. The place or premises from where excisable goods are to be sold can only be manufacturer's premises or premises referable to the manufacturer. If we were to accept contention of the revenue, then these words will have to be substituted by the words "have been sold" which would then possibly have reference to buyer's premises. "

4.Exceptions:

(i) The principle referred to in para 3 above would apply to all situations except where the contract for sale is FOR contract in the circumstances identical to the judgment in the case of CCE, Mumbai-III vs Emco Ltd 2015(322) ELT 394(SC) and CCE vs M/s Roofit Industries Ltd 2015(319) ELT 221(SC). To summarise, in the case of FOR destination sale such as M/s Emco Ltd and M/s Roofit Industries where the ownership, risk in transit, remained with the seller till goods are accepted by buyer on delivery and till such time of delivery, seller alone remained the owner of goods retaining right of disposal, benefit has been extended by the Apex Court on the basis of facts of the cases.

(ii) Clearance for export of goods by a manufacturer shall continue to be dealt in terms of Circular no. 999/6/2015-CX dated 28.02.2015 as the judgments cited above did not deal with issue of export of goods. In these cases otherwise also the buyer is located outside India.

5. CENVAT Credit on GTA Services etc:

The other issue decided by Hon'ble Supreme Court in relation to place of removal is in case of CCE &ST vs. Ultra Tech Cement Ltd dated 1.2.2018 in Civil Appeal No. 11261 of 2016 on the issue of CENVAT Credit on Goods Transport Agency Service availed for transport of goods from the 'place of removal' to the buyer's premises. The Apex Court has allowed the appeal filed by the Revenue and held that CENVAT Credit on Goods Transport Agency service availed for transport of goods from the place of removal to buyer's premises was not admissible for the relevant period. The Apex Court has observed *that after amendment of in the definition of 'input service' under Rule 2(l) of the CENVAT Credit Rules, 2004,effective from 01.03.2008, the service is treated as input service only 'up to the place of removal'.*

6. Facts to be verified:

This circular only bring to the notice of the field the various judgments of Hon'ble Supreme Court which may be referred for further guidance in individual cases based on facts and circumstances of each of the case. Past cases should accordingly be decided.

7.No extended period:

Any new show cause notice issued on the basis of this circular should not invoke extended period of limitation in cases where an alternate interpretation was taken by the assessee before the date of the Supreme Court judgment as the issue is in the nature of interpretation of law."

As a result of this circular, the clarifications issued by the Board in terms of Circular of 2007 and 2014 have been withdrawn. In terms of this circular 4 it has been specifically clarified following the decision of Hon'ble Supreme Court in case of Roofit Industries Ltd, it has been clarified that in case of FOR destination sale where the ownership, risk in transit, remained with the seller till the goods are accepted by the buyer the on delivery and till such time of delivery, seller alone remained the owner of goods retaining right of disposal the benefit of CENVAT Credit will have to be extended. Following this circular in following cases the benefit of credit has been extended in the following cases:

- UltraTech Cement Ltd. [2019 (2) TMI 1487 - CESTAT AHMEDABAD] Affirmed by Hon'ble HC at [2020 (3) TMI 1206- Gujarat High Court] Admitted in SC at 2021-TIOL-227-SC-CX-LB
- Sanghi Industries Ltd. [2019 (369) ELT 1424 (T)]
- Banco Products Ltd. [2021 (7) TMI 662 - CESTAT-AHM]
- Polyplex Corporation Ltd. [2019-TIOL-1906-CESTAT-ALL]
- Chittor Polyfab Ltd. [2021 (8) TMI 1116 - CESTAT NEW DELHI]

- Harita Fehrer Ltd. [2019 (7) TMI 625 CESTAT CHENNAI]
- GKN Driveline India (Pvt) Ltd. [2019 (9) TMI 466 – CESTAT]
- Rane Brake India Ltd. [2019 (7) TMI 1167 - CESTAT CHENNAI]
- AK Automatics [2018 (11) TMI 1603 - CESTAT CHANDIGARH]
- Hindustan Zinc Ltd. [2021 (9) TMI 692 - CESTAT NEW DELHI]
- Jayant Agro Organics Ltd. [2019 (11) TMI 1123 – CESTAT]
- MRF LTD. [2019 (7) TMI 1166 - CESTAT CHENNAI]
- Venkateshwara Power Projects Ltd. [2019 (12) TMI 551 – CESTAT]
- Salasar Copper [2019 (4) TMI 11 - CESTAT AHMEDABAD]
- Ramco Cements Ltd. 2020 (6) TMI 794 - CESTAT CHENNAI
- Shri Khemisati Polusacks Pvt. Ltd. [2021-TIOL-810-CESTAT
- Hindustan Zinc Ltd. 2022-TIOL-161-CESTAT-DEL

4.7 In case of Roofit Industries Ltd. [2015 (319) ELT 221 (SC)], Hon'ble Supreme Court has held as follows:

"12. *The principle of law, thus, is crystal clear. It is to be seen as to whether as to at what point of time sale is effected namely whether it is on factory gate or at a later point of time, i.e., when the delivery of the goods is effected to the buyer at his premises. This aspect is to be seen in the light of provisions of the Sale of Goods Act by applying the same to the facts of each case to determine as to when the ownership in the goods is transferred from the seller to the buyer. The charges which are to be added have put up to the stage of the transfer of that ownership inasmuch as once the ownership in goods stands transferred to the buyer, any expenditure incurred thereafter has to be on buyer's account and cannot be a component which would be included while ascertaining the valuation of the goods manufactured by the buyer. That is the plain meaning which has to be assigned to Section 4 read with Valuation Rules.*

13. *In the present case, we find that most of the orders placed with the respondent assessee were by the various Government authorities. One such order, i.e., order dated 24-6-1996 placed by Kerala Water Authority is on record. On going through the terms and conditions of the said order, it becomes clear that the goods were to be delivered at the place of the buyer and it is only at that place where the acceptance of supplies was to be* *effected. Price of the goods was inclusive of cost of material, Central Excise duty, loading, transportation, transit risk and unloading charges, etc. Even transit damage/breakage on the assessee account which would clearly imply that till the goods reach the destination, ownership in the goods remain with the supplier namely the assessee. As per the 'terms of payment' clause contained in the procurement order, 100% payment for the supplies was to be made by the purchaser after the receipt and verification of material. Thus, there was no money given earlier by the buyer to the assessee and the consideration was to pass on only after the receipt of the goods which was at the premises of the buyer. From the aforesaid, it would be manifest that the sale of goods did not take place at the factory gate of the assessee but at the place of the buyer on the delivery of the goods in question.*

14. *The clear intent of the aforesaid purchase order was to transfer the property in goods to the buyer at the premises of the buyer when the goods are delivered and by virtue of Section 19 of Sale of Goods Act, the property in goods was transferred at that time only. Section 19 reads as under :*

"19. Property passed when intended to pass. - (1) Where there is a contract for the sale of specific or ascertained goods the property in them is transferred to the buyer at such time as the parties to the contract intend it to be transferred.

(2) For the purpose of ascertaining the intention of the parties regard shall be had to the terms of the contract, the conduct of the parties and the circumstances of the case.

(3) Unless a different intention appears, the rules contained in Sections 20 to 24 are rules for ascertaining the intention of the parties as to the time at which the property in the goods is to pass to the buyer."

Thus it is quite evident that in terms of this decision the point where transfer of ownership in goods from seller to buyer occurs is the place of removal for the purpose of Section 4 of the Central Excise Act, 1944 and all the expenses incurred upto that point become the part of the transaction/ assessable value for the purpose of levy of cenvat duty. In case of the FOR destination sale admittedly the transfer in property in the goods would happen at the point of the delivery of the goods and all expenses till that point would be includible in the transaction value, i.e. freight charges upto that point are includible in the assessable value determined under Section 4. Admittedly appellant had paid duty including the freight charges upto the point of delivery at the destination. That being so the point of delivery is the place of removal for the purpose of determination of eligibility to CENVAT Credit in respect of the GTA Services received by the appellant.

4.9 Following the law as settled in the decisions the appeal needs to be allowed. However learned authorized representative has referred to the decision of the Chennai Bench, to argue that the issue involved in this appeal has been referred to larger bench. For the same reason we reproduce the relevant paras of the said decision in case of the Ramco Cements:

"10. Per contra, the case of the Revenue is that with respect to the same product viz; Cement where the goods were sold for delivery at the buyer's premises in the case of Ultratech Cement Limited [2018- TIOL-42-SC-CX)] [also reported in 2018 (9) GSTL 337 (SC)), the Hon'ble Apex Court has held that CENVAT credit is not available for the GTA services availed for transportation from the factory to the buyer's premises. This judgment of the Apex Court is binding on this Tribunal and hence there is no case to either allow CENVAT Credit or remand the matter to the lower authority. They would further submit that the decision of Hon'ble Apex Court in the case of Roofit Industries Limited (supra) holding that "where the goods are sold for delivery at the buyer's premises, such buyer's premises become the place of removal" has been over-turned by Hon'ble Apex Court in the case of Ispat Industries Limited [2015(324) ELT 670 (S.C.)] and it has been held that the buyer's premises can never be the place of removal under section 4 of Central Excise Act, 1944. He would further argue that the appellant's arguments that in the case of Ultratech Cement Limited, the Hon'ble Apex Court has not decided what is the place of removal, is without basis. On careful consideration of the arguments we find that Hon'ble Apex Court had indeed, in the case of Roofit

Industries (supra) held that their goods are sold for delivery in the buyer's premises and sale being completed at the buyer's premises, they become the place of removal. This view has been over-turned by Hon'ble Apex Court in the case of Ispat Industries Limited (supra), para 24 of which reads as follows:

"24. It will thus be seen that, in law, it is clear that for the period from 28-9-1996 up to 1-7-2000, the place of removal has reference only to places from which goods are to be sold by the manufacturer, and has no reference to the place of delivery which may be either the buyer's premises or such other premises as the buyer may direct the manufacturer to send his goods. As a matter of law therefore, the Commissioner's order and Revenue's argument based on that order that freight charges must be included as the sale in the present facts took place at the buyer's premises is incorrect. Further, for the period 1-7-2000 to 31-3-2003 there will be no extended place of removal, the factory premises or the warehouse (in the circumstances mentioned in the Section), alone being places of removal. Under no circumstances can the buyer's premises, therefore, be the place of removal for the purpose of Section 4 on the facts of the present case."

11. In this judgment, the Hon'ble Apex Court has also distinguished the case of Ispat Industries Limited from the case of Roofit Industries on some facts. This, in our considered view, is the settled legal position that the place of removal can never be the buyer's premises and it has to be the seller's premises such as their factory, godown, consignment agent's premises, etc.

12. We have also considered the arguments of the appellant that in the case of Ultratech Limited (supra), the Hon'ble Apex Court while denying the CENVAT Credit, has not dealt with the issue as to what was the place of removal of goods. The Hon'ble Apex Court in Paras 8 & 9 of the judgment observed as follows:

"8. The aforesaid order of the Adjudicating Authority was upset by the Commissioner (Appeals) principally on the ground that the Board in its Circular dated August 23, 2007 had clarified the definition of 'place of removal and the three conditions contained therein stood satisfied insofar as the case of the respondent is concerned, 1.e. (1) regarding ownership of the goods till the delivery of the goods at the purchaser's door step; (ii) seller bearing the risk of or loss or damage to the goods during transit to the destination and; (iii) freight charges to be integral part of the price of the goods. This approach of the Commissioner

(Appeals) has been approved by the CESTAT as well as by the High Court. This was the main argument advanced by the learned counsel for the respondent supporting the judgment of the High Court.

9. We are afraid that the aforesaid approach of the Courts below is clearly untenable for the following reasons:"

13. From the aforesaid extract of the judgment, it does not appear that the Hon'ble Apex Court was oblivious of the fact or has not considered that the sale was alleged to have taken place at the buyer's door step, the cost and risk of the transport being borne by the seller. The case in hand is identical to this case. Accepting the arguments of the assessee in the Ultratech Cement (supra), Commissioner (Appeals), CESTAT as well as the Hon'ble High Court of Karnataka held that the assessee is entitled to Cenvat Credit on the transport of goods to the buyer's premises. This decision was set aside by the Hon'ble Apex Court in the following words in Para 13.

"13. The upshot of the aforesaid discussion would be to hold that Cenvat on goods transport agency service availed for transport of goods from place of removal to buyer's premises was not admissible to the respondent. Accordingly, this appeal is allowed, judgment of the High Court is set aside and the Order-in-Original dated August 22, 2011 of the Assessing Officer is restored."

14. Learned counsel argues that the Hon'ble Apex Court has not considered the fact that the goods were being sold on FOR buyer's premises basis and therefore, the place of removal shifts to the buyer's premises. A plain reading of Para 8, 9 and 13 of the judgment does not show that the Hon'ble Supreme Court has not considered this factor. We find that in the Ultratech Cement case the assessee has, thereafter, filed a Review Petition before the Hon'ble Apex Court which was dismissed with the following words:

"Delay condoned. The instant review petition is filed against the order dated 01.02.2018 whereby the aforementioned appeal was allowed. We have carefully gone through the review petition and the connected papers, we find no error much less apparent in the impugned order. The review petition is, accordingly, dismissed."

15. One of us (P.V. Subba Rao) has also decided an identical case in the case of Ultratech Cement Limited (Appeal No.

E/30147/2019) vide Final Order No. A/30355/2019, dated 16.06.2019 (CESTAT, Hyderabad), holding that no CENVAT Credit is admissible on the GTA services availed for transporting the cement from the factory or the depot to the buyer's premises even when such sale is on FOR buyer's premises basis, relying on the above judgment of Hon'ble Apex Court on the exact same issue.

16. However, we find that on an identical issue, Hon'ble Single Member Bench of CESTAT Chennai in Final Order No. 42569 - 42576/2017, dated 31.10.2017 and the Hon'ble Division Bench of CESTAT Chennal in final orders No. 40440 - 40450/2019, dated 25.02.2019, remanded the matters back to the adjudicating authority to reconsider the issue afresh, deciding what is the place of removal in those cases. We respectfully disagree with these decisions and are of the view that once the Hon'ble Apex Court decided that the place of removal can not be the buyer's premises in the case of ISPAT Industries Limited (supra) and has also decided that no CENVAT Credit is admissible for outward transportation of goods to the buyer's premises in the case of M/s. Ultratech Cement Limited (supra), there is no scope for any other interpretation including by the adjudicating authority to decide the matter otherwise. In our view, the adjudicating authority cannot decide the place of removal in case of sale on FOR buyer's premises basis is the buyer's premises and that CENVAT Credit on GTA services is available on outward transportation of goods from factory to the buyer's premises.

17. As we do not agree with the aforesaid decisions of CESTAT Chennai, we find this is a fit case to be referred to Larger Bench to decide the following question:

"In the light of the judgment of the Hon'ble Apex Court in the case of Ultratech Cement Limited [2018(9)GSTL 337 (SC)] and the Ispat Industries Limited [2015(324)ELT 670 (SC)] should CENVAT Credit on GTA services for outward transportation of goods from the factory to the buyer's premises be denied in cases where the goods are sold on FOR (buyer's premises) basis or should such matters be remanded to the lower authorities for determining what is the place of removal?"

18. Accordingly, we direct the Registry to place this file before Hon'ble President to consider constitution of a Larger Bench to decide the above question."

4.10 From the question framed itself it is quite evident that bench has referred the matter without considering the clarification issued by the Board in 2018. Since the clarification issued by the Board goes to the root of the matter and clarifies the conditions wherein the benefit of credit needs to be allowed following the decision of the Apex Court in the case of Roofit Cement, in our view the decision is sub-silentio and cannot be treated as binding precedent. We also note that Delhi Bench has final order dated 04.02.2022, allowed the appeal in similar situation in favour of the assessee.

5.1 Appeal is allowed.

(Order pronounced in the open court)

(Sanjiv Srivastava)
Member (Technical)

(Dr. Suvendu Kumar Pati)
Member (Judicial)

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