CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL MUMBAI

WEST ZONAL BENCH

CUSTOMS APPEAL NO: 85504 OF 2021
WITH
CROSS-OBJECTION NO: 85104 OF 2023

(on behalf of respondent)

[Arising out of Order-in-Original CAO No. CC-VA/23/2020-21 Adj.(I)ACC dated 05th November 2020 passed by the Principal Commissioner of Customs (Import), Air Cargo Complex, Mumbai.]

Tata Steel Ltd
2nd Floor, Corporate Centre, Bistupur,
Jamshedpur 831 001 … ***Appellant***

versus

Commissioner of Customs (Import)
Air Cargo Complex, Sahar, Andheri (E)
Mumbai - 400099 ***…Respondent***

APPEARANCE:

Dr Samir Chakraborty, Senior Counsel with Shri Darshan Madekar, Advocate and Shri Abhijit Biswas, Advocate for the appellant

Shri A K Singh, Special Counsel for the respondent

CORAM:

HON'BLE MR C J MATHEW, MEMBER (TECHNICAL)
HON'BLE MR AJAY SHARMA, MEMBER (JUDICIAL)

FINAL ORDER NO: 85839/2024

DATE OF HEARING:	29/02/2024
DATE OF DECISION:	28/08/2024

PER: C J MATHEW

The issue in dispute in this appeal of M/s Tata Steel Ltd is the chargeability to 'integrated tax' on imported goods, under authority vested by section 3(7) of Customs Tariff Act, 1975 intended otherwise to tax 'inter-state' supply of goods and services for keeping the transactional chain unbroken in the regime of 'goods and services tax (GST)' with effect from 1st July 2017 and to 'compensation cess' under the authority vested by section 3(9) of Customs Tariff Act, 1975, at a rate re-determined by customs authorities. The rate notification, as the Schedule of rates of duty chargeable on domestic supply of goods and supply of services, though having adopted the Harmonized System of Nomenclature (HSN) code along with the rules for interpretation, is structured differently to suit legislative purpose and as differently from the schedule to Central Excise Tariff Act, 1985 for excisable goods. We are, therefore, called upon to decide if Customs Tariff Act, 1975 empowers the determination of 'rate of duty' of goods as set out in a legislative enactment that does not acknowledge officers of customs for such purpose.

2. The tax was leviable on the impugned goods under the authority of

> *'(7) Any article which is imported into India shall, in addition, be liable to integrated tax at such rate, not exceeding forty per cent, as is leviable under section 5 of the Integrated Goods and Services Tax Act, 2017 on a like article on its supply in India, on the value of the imported article as determined under sub-section (8).'*

and, in like manner, of

> *'(9) Any article which is imported into India shall, in addition, be liable to the Goods and Services Tax compensation cess at such rate, as is leviable under section 8 of the Goods and Services Tax (Compensation to States) Cess Act, 2017 on a like article on its supply in India, on the value of the imported article as determined under sub-section (10).'*

in section 3 of Customs Tariff Act, 1975. Significantly, both these have references to a statute administered by an entirely different machinery and also prescribe the manner of computing the value on which such rate is to be applied. The 'value' is thus prescribed in law here itself and not left to determination as set out in Customs Act, 1962 and other relevant taxing statutes. 'Integrated tax' combines the normally segregated 'state goods and service tax (SGST)', and 'central goods and service tax (CGST)' on 'inter-state' supply which precludes tax by the taxpayer situated in the originating state but becomes taxable at the next 'intra-state' transaction in the destination state. Clearly intended to provide continuity in the 'tax chain' for the incidence to fall on the ultimate consumer of goods or services, similar effect is accorded to imported goods under the authority of

> *' Provided that the integrated tax on goods ..... imported into India shall be levied and collected in accordance with the provisions of section 3 of the Customs Tariff Act, 1975 on the value as determined under the said Act at the point when duties of customs are levied on the said goods under section 12 of the Customs Act, 1963.'*

in section 5(1) of Integrated Goods and Service Tax Act, 2017. It is this cross-reference in the two statutes that brings the levy and collection within the scope of customs authorities while according limits on that authority too. With the design distinction in the two tariffs, the fitment of goods in the two may not always coincide either in the description or in the code raising the spectre of jurisdictional competence to undertake the task of re-determination of rate of duty. Furthermore, unlike in the erstwhile regime of duties on manufacture that did not acknowledge imported goods within its scope and the corresponding charge on imported goods came with an alternative nomenclature as well recognition of the taxable event, the present scheme does not only refer to the statutory foundation but also to the rates prescribed thereupon. The core of the dispute is, therefore, on legislative intent.

3. The appellant had imported two helicopters against bills of entry no. 3873824/06.11.2017 and no. 5319259/16.10.2019 on which the said tax had been discharged @ 5% as set out in Schedule I of notification no. 1/2017-Integrated Tax (Rate) dated 28th June 2017. This particular rate of duty was, according to the show cause notice, not applicable to the said import for non-conformity with

'other aircraft other than those for personal use'

at serial no. 244 therein, being intended for use by employees and officials of M/s Tata Steel Ltd and the alternative description *'aircrafts for personal use'*

at serial no. 176 in Schedule IV at notification no. 1/2017-Integrated Tax (Rate) dated 28th June 2017 with corresponding rate of duty at 28% to be more apt description. Holding that the lower rate of duty was applicable only to aircraft meant for public transport, order[1] of Commissioner of Customs (Import), Air Cargo Complex (ACC), Mumbai subjected the goods to recovery of differential duty of ₹ 27,34,95,807/- under section 28 of Customs Act, 1962, along with applicable interest under section 28AA of Customs Act, 1962, besides confiscating goods valued at ₹ 1,02,45,55,582/- under section 111 of Customs Act, 1962 and, though desisting from imposing any fine under section 125 of Customs Act, 1962 for redemption, imposed penalty of like amount under section 114A of Customs Act, 1962.

4. Learned Senior Counsel appearing for the appellant submitted that the deployment of the helicopters for the commercial activity of the importer could not be described as 'personal use' merely owing to such activities devolving on company employees. It was pointed out that the Director General of Civil Aviation (DGCA) is the authority for registration of aircrafts and regulation thereof. According to him, the dichotomy for registration includes 'private aircraft', as theirs were, but

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[1] [order-in-original no. CC-VA/23/2020-21 Adj.(I)ACC dated 05th November 2020]

that was no reason to construe ‘personal use’ in the said notification to be so The finding of the adjudicating authority thus

> *‘13.9. Therefore it clearly emerges from the above statutory provisions that DGCA divides import of aircraft into two broad categories "for private use" and "for other than private use". From the foregoing discussions it is clear that the importer has satisfied the policy conditions for import of said helicopters by importing it for "private use". Therefore in my opinion as far as import policy is concerned, there is no violation by the importer. However, the conditions of importability of goods cannot be confused with the conditions for levy of duty. The term "private use" has been utilised as far as importability of the goods and satisfying the import policy with regard to helicopters is concerned. However, the levy of duty will be governed by the relevant tax rate notifications. In this regard, it is mentioned that it is alleged in the SCN that the term "private use" corresponds to "for personal use" under the 1GST and Compensation Cess Notifications and the GST law. This volition of the SCN issuing authority needs to be tested as per extant relevant legal provisions.*
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> *13.10 It is seen that for the first category of, i.e. "for private use", an Import Licence is required from DGFT and for second category, i.e. "other than private category", no Import Licence is required to be obtained from DGFT.As per SCN, it follows from these Civil Aviation and Import policy provisions that import of an aircraft Tor private use' is to be treated as 'for personal use' for the purposes of 1GST law, as such an aircraft being a 'private aircraft' is used without payment of any consideration for each trip by the individual actually using it. This analogy of the show cause issuing authority needs to be deliberated in terms of legal provisions of IGST/CGST law as the importer has throughout maintained that the import of*

> *helicopters is meant for the purpose of their business. The moot question here is if, the imported goods are meant for business purpose of the importer, then there is no question of charging any sum on its employee for the use of the same in course of its day to day business. This fact that no consideration was charged has also been accepted by the employee of the importer Shri Amitava Roy as per his statement recorded by DRI.'*

was, he argued, erroneous inasmuch as

> *'14.7 It is seen from the above definition that inter-alia a "company" has been defined as "person". Accordingly, it is a logical conclusion that if a company imports an aircraft for its own use then it will tantamount to 'personal use' as per the IGST law, It is, however obvious that being a non-natural person, a company itself cannot use an aircraft and the same would be used by staff of the said company in day to day work of the said company. On this basis I find that the company is covered under definition of "person" and therefore under CGST Law any import by a company will be treated as "personal import". Accordingly there will be levy of IGST in case of import of goods by companies. Since GST is comparatively a new law, I do not find any support of any relevant case law in this regard. However, 1 am of the opinion that the case laws cited by the noticee belong to other than GST Act and rules made thereunder, therefore the ratio of the case laws cited by noticee in their written submissions will not be applicable in the present case especially in light of the fact that the term "person" has been clearly defined under the CGST Act, which does not leave any scope for ambiguity.'*

did not reflect judicial decisions on such interpretative excursions.

5. He relied upon the decision of the Hon'ble Supreme Court in *Commissioner of Customs & Central Excise, Amritsar v. DL Steels [2022 (381) ELT 289 (SC)]*

> *'12. We would, at this stage, take on record the well-settled principle that words in a taxing statute must be construed in consonance with their commonly accepted meaning in the trade and their popular meaning. When a word is not explicitly defined, or there is ambiguity as to its meaning, it must be interpreted for the purpose of classification in the popular sense, which is the sense attributed to it by those people who are conversant with the subject matter that the statute is dealing with. This principle should commend to the authorities as it is a good fiscal policy not to put people in doubt or quandary about their tax liability. The common parlance test is an extension of the general principle of interpretation of statutes for deciphering the mind of the law-maker. However, the above rule is subject to certain exceptions, for example, when there is an artificial definition or special meaning attached to the word in a statute, then the ordinary sense approach would not be applicable.'*

and drew upon the wisdom of

> *'9. Before we embark upon an inquiry as to what would be the correct interpretation of Section 28-A, we think it appropriate to bear in mind certain basic principles of interpretation of statute. The rule stated by Tindal, CJ in Sussex Peerage case, (1844) 11 Cl & F.85, still holds the field. The aforesaid rule is to the effect:*
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> > *"If the words of the statute are in themselves precise and unambiguous, then no more can be necessary than to expound those words in their natural and ordinary sense. The words*

> *themselves do alone in such cases best declare the intent of the lawgiver."*

It is a cardinal principle of construction of statute that when language of the statute is plain and unambiguous, then the court must give effect to the words used in the statute and it would not be open to the courts to adopt a hypothetical construction on the ground that such construction is more consistent with the alleged object and policy of the Act. In Kirkness v. John Hudson & Co. Ltd, [1955] 2 All ER 345, Lord Reid pointed out as to what is the meaning of "ambiguous' and held that "provision is not ambiguous merely because it contains a word which in different context is capable of different meanings and it would be hard to find anywhere a sentence of any length which does not contain such a word. A provision is, in my judgment, ambiguous only if it contains a word or phrase which in that particular context is capable of having more than one meaning." It is no doubt true that if on going through the plain meaning of the language of statutes, it leads to anomalies, injustices and absurdities, then the court may look into the purpose for which the statute has been brought and would try to give a meaning, which would adhere to the purpose of the statute. Patanjali Sastri, CJ in the case of Aswini Kumar Ghose v. Arabinda Bose, [1953] SCR 1, had held that it is not a sound principle of construction to brush aside words in a statute as being inapposite surplusage, if they can have appropriate application in circumstances conceivably within the contemplation of the statute. In Quebec Railway, Light Heat and Power Co. v. Vandray, AIR (1920) PC 181, it had been observed that the Legislature is deemed not to waste its words or to say anything in vain and a construction which attributes redundancy to the legislature will not be accepted except for compelling reasons. Similarly, it is not permissible to add words to a statute which are not there unless on a literal construction being given a part of the

> *statute becomes meaningless. But before any words are read to repair an omission in the Act, it should be possible to state with certainty that these words would have been inserted by the draftsman and approved by the legislature had their attention been drawn to the omission before the Bill had passed into a law. At times, the intention of the legislature is found to be clear but the unskilfulness of the draftsman in introducing certain words in the statute results in apparent ineffectiveness of the language and in such a situation, it may be permissible for the court to reject the surplus words, so as to make the statute effective. …….'*

in the judgement of the Hon'ble Supreme Court in *Union of India v. Hansoli Devi [(2002) 7 SCC 273]*.

6. Our attention was also drawn to circular[2] of Central Board of Excise and Customs clarifying the legislative intent in carving out special treatment to personal imports was to be determined not from customs law but from the Handbook of Procedures (HoP) appended to the Foreign Trade Policy (FTP) at paragraph 2.07(a)(iii) thus

> *'12. In view of the amendments carried out to heading 9804, it follows by principle of exclusion, that imports by a legal person (firms, companies, other forms of business entities) or which are for trade, manufacture or agriculture, cannot be regarded as personal imports and shall not fall within CTH 9804. Such imports by post shall be classified as per Customs Tariff and shall require an IEC, except as provided under para 2.07 of the HBoP 2015-20'*

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[2] No. 14/2018-Cus dated 4th June 2018]

to urge reference to appropriate interpretation in the absence of any definitional guidance in the impugned statute.

7. It is further argued by him that the Hon'ble High Court of Bombay, in *Mahindra & Mahindra Ltd v. Union of India [2022-TIOL-1319-Hon'ble High Court –MUM-CUS]*, had held that delay in discharge of duty levied under authority of Customs Tariff Act, 1975 are not to be saddled with additional detriments envisaged in another law and, therefore, section 28AA of Customs Act, 1962 is clearly inapplicable. It was further contended that the show cause notice had not discharged the onus devolving on Revenue in the manner set out by Hon'ble Supreme Court in *Hindustan Ferodo Ltd v. Collector of Central Excise [1997 (89) ELT 16 (SC)]* that

> *'It is not in dispute before us as it cannot be, that onus of establishing that the said rings fell within Item No. 22-F lay upon the Revenue. The Revenue led no evidence. The onus was not discharged. Assuming therefore, the Tribunal was right in rejecting the evidence that was produced on behalf of the appellants, the appeal should, nonetheless, have been allowed.'*

and in *HPL Chemicals Ltd v. Commissioner of Central; Excise, Chandigarh [2006 (197) ELT 324 (SC* that

> *'28. This apart, classification of goods is a matter relating to chargeability and the burden of proof is squarely upon the Revenue. If the Department intends to classify the goods under a particular heading or sub- heading different from that*

> *claimed by the assessee, the Department has to adduce proper evidence and discharge the burden of proof. In the present case the said burden has not been discharged at all by the Revenue……'*

which, according to Learned Senior Counsel, had been brought out in identical circumstances by the Tribunal in *IFB Industries Limited v. Commissioner of Customs (NS-V) [2023 (8) TMI 1244-CESTAT MUMBAI]*. Before turning to the arguments of Learned Special Counsel appearing for the respondent-Commissioner the findings of the Tribunal in *re IFB Industries Limited,* which relied upon the earlier decision of the Tribunal in *Ortho Clinical Diagnostics India Pvt Ltd. v. Commissioner of Customs (Import), Mumbai [2022 (9) TMI 1109 – CESTAT MUMBAI]*, that

> *'13. The rate of duty for levy of 'integrated tax' is prescribed under the authority of section 5 of Integrated Goods and Services Tax (IGST) Act, 2017. Our appellate jurisdiction is limited, as far as 'rate of duty' is concerned, to those prescribed in Customs Tariff Act, 1975, Central Excise Tariff Act, 1985 or in Finance Act, 1994. This appellate jurisdiction originates with exercise of adjudicatory authority under Customs Act, 1962, Central Excise Act, 1944 and Finance Act, 1944 thereby binding the original, and first appellate, authorities therein to such jurisdictional circumscribing. 'Central tax officers' appointed under Central Goods and Services Tax (CGST) Act, 2017 are subject to a different appellate structure. We would consider it inappropriate for us to venture into the exercise of classification under a law that is beyond our jurisdiction and the adjudicating authority should*

> *also have been similarly cautious. The arguments of Learned Senior Counsel and of Learned Authorized Representative on the merit of their respective stands on the classification of the impugned goods are, thus, deliberately not being taken up for decision on correctness or otherwise. In adverting so, we desist also from elaborating upon the obvious inadequacy of domain knowledge of a tax law that is extra jurisdictional. However, the legal framework for re-classification is not beyond such appellate jurisdiction and we may subject the impugned order to that test. '*

may be seen as offering backdrop for resolution of this dispute.

8. We note therein that the classification for the purpose of basic customs duty had not, as also in the present dispute, been altered either on assessment or at the stage of recovery of duties under section 28 of Customs Act, 1962. It may also be noted such re-classification solely for determining the 'integrated tax' rate under section 3(7) of Customs Tariff Act, 1975 does not appeal to logic or purpose. In the immediately preceding regime of 'additional duty of customs' charged under section 3(1) of Customs Tariff Act, 1975, wherein that burden was permitted to be neutralized through the CENVAT credit route on goods imported for use in the manufacture of goods that would be exigible to duties of central excise under Central Excise Act, 1944, levy on goods sold through trade channels accrued to the exchequer such determination for compliance with article 265 of the Constitution was inevitable; now all imports, save for the negligibly insignificant goods that are neither

traded nor deployed in industrial use, are entitled to such neutralization and, thereby, not of relevance to the exchequer with any enhancement of tax liability by re-determination of rate of integrated tax ultimately available as credit. It would, therefore, appear that the legislative intent of *proviso* to section 5 of the Integrated Goods and Service Tax Act, 2017 is not accrual of tax revenue from importation of goods but parity of tax treatment with domestic supply. The incorporation of parallel charge in the Customs Tariff Act, 1975, with no leeway of recourse either to section 14 of Customs Act, 1962 or section 12 of Customs Act, 1962, must be seen in the light of such intent.

9. According to Learned Special Counsel for the respondent-Commissioner, the impugned order rests upon the interpretation of 'personal use' and suggested that the proposition of usage by employees not being 'personal use' was absurd. According to him, with the helicopters having been registered as 'private aircraft' with the Director General of Civil Aviation (DGCA), fitment as 'personal use' was the only option. He also relied upon the decision of the Hon'ble Supreme Court in *BPL Display Devices Ltd v. Commissioner of Central Excise, Ghaziabad [2004 (174) ELT 5 (SC)]*, in *Commissioner of Customs v. National Organic Chemical Industries Limited [2002 (2) TMI 1316]* and in *State of Haryana v. Dalmia Dadri Cement Ltd [1987 (11) TMI 94 (SUPREME COURT)]* as well as decision of Hon'ble High Court of Bombay in *Municipality of Dhulia v. New Pratap Spinning,*

Weaving and Manufacture Co Ltd [AIR 1935 Bom 415].

10. It is common ground that the issue in dispute centres around the expression ‘personal use’ employed in the rate notification concerned. It is also common ground that ‘personal use’ has not been defined either in the said rate notification or in the Integrated Goods and Service Tax Act, 2017. Canvassing by Learned Special Counsel of the classification adopted for regulatory registration as defining the distinction with aircraft for non-exclusive deployment does not pass muster for two reasons. If such was the intent, the authority responsible for assigning rates would have replicated those categories. The privilege of lesser rate for aircraft in public use is mere speculation in the absence of any clarification to that effect by circular or instructions. There is no indication anywhere that we should concur on the cause and effect put forth by Learned Special Counsel. It was also pointed out that other importers had cleared aircraft on payment of the higher rate of duty. To us, the assessment adopted by other importers does not appear to be a convincing reason to hold that the appellant herein should also be subjected to the same rate of duty. More so, and as pointed out *supra,* complete neutralization may well have influenced other importers to subject themselves to higher duties on balance of convenience. That the appellant here chose not to do so should not place them at disadvantage,

11. In *re Ortho Clinical Diagnostics India Pvt Ltd,* it was observed that

> *'12. The scheme of rule 3(7) of Customs Tariff Act, 1975, therefore, imposes 'integrated tax' on imported goods, at a rate as prescribed under the authority of section 5 of Integrated Goods and Services Tax (IGST) Act, 2017, on value as prescribed in section 3(8) therein which is the arithmetical addition of duties of customs to value for assessment of imported goods and posing no discretionary authority therein. In the light of this being a distinct 'integrated tax', and not an additional duty of customs equal to another duty charged and collected under a scheme of assessment, the adoption of rate claimed by an importer can be disputed only by such officers conferred with authority to do so. Such officers with jurisdiction to intrude into self-assessment are central tax officers. The enabling of levy of 'integrated tax' in Customs Tariff Act, 1975 does not confer any power to intrude upon rate claimed in the bill of entry and 'proper officer', invoking power of assessment or power of recovery under Customs Act, 1962, would be in excess of jurisdiction to venture into determination of rate of duty under a law that is outside jurisdictional competence. This perspective on the enabling provision is not prejudicial to revenue for reasons discussed supra and it is only such prejudice that may prompt an alternative perspective. Learned Authorized Representative has not been able to demonstrate so.'*

12. Therefore and bearing in mind the limitations set out in *re Hansoli Devi,* we are unable to find ourselves competent to interpret 'personal use', in the rate notification intended for inter-state sales that was extended also to cover imported goods, as the impugned order has

and arrogate a jurisdiction that may be in conflict with interpretation in an inter-state supply transaction. Such an exercise on our part would not only be futile but also has potential for chaos in the mechanism for levy and collection of goods and service tax (GST).

13. The adjudicating authority did venture upon such an exercise through a show cause notice that should, in accord with the General Rules for Interpretation of the Tariff, have set out the justification for resort to Schedule IV of the rate notification instead of attempting to establish that the declaration of the importer was incorrect. Unlike the valuation mechanism which has offerings of alternatives upon discard of declarations, classification may offer several alternatives of which only one must be determined first with full certainty as apt before comparison of aptness. It was in such circumstances that the Tribunal, by relying upon the decisions of the Hon'ble Supreme Court *supra*, held, in *re Ortho Clinical Diagnostics India Pvt Ltd*, that

> *'17. The Hon'ble Supreme Court, in HPL Chemicals Ltd v. Commissioner of Central Excise, Chandigarh [2006 (197) ELT 324 (SC), has held that*
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> > *'29. This apart, classification of goods is a matter relating to chargeability and the burden of proof is squarely upon the Revenue. If the Department intends to classify the goods under a particular heading or sub-heading different from that claimed by the assessee, the Department has to adduce proper evidence and discharge the burden of proof. In the present case the said burden has not been discharged at all by the Revenue. On the one hand, from the trade and market enquiries made by the Department, from the report of the Chemical Examiner, CRCL and from HSN, it is' quite clear that the goods are classifiable as "Denatured Salt" falling*

> *under Chapter Heading No. 25.01. The Department has not shown that the subject product is not bought or sold or is not known or is dealt with in the market as Denatured Salt. Department's own Chemical Examiner after examining the chemical composition has not said that it is not denatured salt. On the other hand, after examining the chemical composition has opined that the subject matter is to be treated as Sodium Chloride.'*

and further in Hindustan Ferodo Ltd v. Collector of Central Excise, Bombay [1997 (89) ELT 16 (SC)] that

> *'3. It is not in dispute before us, as it cannot be, that the onus of establishing that the said rings fell within Item 22F lay upon the Revenue. The Revenue led no evidence. The onus was not discharged. Assuming therefore, that the Tribunal was right in rejecting the evidence that was produced on behalf of the appellants, the appeal should, nonetheless, have been allowed.*
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> *xxxx*
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> *7. Learned Counsel for the Revenue submitted that the matter be remanded to the Tribunal so that the evidence on record may be reappreciated. As we have stated, no evidence was led on behalf of the Revenue. There is, therefore, no good reason to remand the matter.'*

stipulating the rules of engagement in adversarial contentions on classification of goods for assessment. Hence, the classification proposed, and adopted, in the impugned proceedings must first pass muster as an appropriate description of the impugned goods before revision can be approved.

18. The exercise in classification undertaken in adjudicating the proposal to take recourse to an alternate entry should have adhered to the judicially established rules of engagement. Instead of deliberating on the validity, and appropriateness, of a tariff item in the First Schedule to Customs Tariff Act, 1975 other than that claimed in the bills of entry after due notice to the importer, the adjudicating authority adopted a process of elimination of the enumeration

> *of descriptions in the Schedules to the 'integrated tax' rate notification, and ignoring the scheme of its presentation, with the erroneous assumption of jurisdiction to place goods within the ambit of the residuary entry in Schedule III of the 'integrated tax' rate notification.'*

on consequence of onus not being discharged in the show cause notice issued to the appellant owing to which the confirmation of duty liability and other detriment failed to meet the tests of law as set out by the General Rules for Interpretation of the Tariff. Following the same, and mindful of lack of revenue implication as well as inability to interpret 'personal use', we have every reason to concur.

14. The appeal is, therefore, allowed.

(Order pronounced in the open court on 28/08/2024)

(AJAY SHARMA)
Member (Judicial)

(C J MATHEW)
Member (Technical)

**/as*