

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

Division Bench

Court – I

Excise Appeal No. 23336 of 2014

(Arising out of OIO No. HYD-EXCUS-001-COM-007-14-15 dt.17.07.2014 passed by
Commissioner of Customs, Central Excise & Service Tax, Hyderabad-I)

MS Agarwal Foundries Pvt Ltd

Survey No.169, PO Chetla Gowaram,
Toopran Mandal, Medak Dist.,
Andhra Pradesh – 502 334

.....Appellant

VERSUS

**Commissioner of Customs &
Central Excise, Hyderabad - I**

LB Stadium Road, Basheerbagh,
Hyderabad, Telangana – 500 004

.....Respondent

Appearance

Shri Narender Dave, Advocate for the Appellant.
Shri A. Rangadham, AR for the Respondent.

Coram:

**HON'BLE MR. ANIL CHOUDHARY, MEMBER (JUDICIAL)
HON'BLE MR. A.K. JYOTISHI, MEMBER (TECHNICAL)**

FINAL ORDER No. A/30246/2023

Date of Hearing: 21.08.2023

Date of Decision: 12.09.2023

[Order per: ANIL CHOUDHARY]

The issue involved in this Appeal is whether the Appellant have rightly taken Cenvat credit on various items of MS steel etc., utilized in fabrication of capital goods like pollution control equipment, heating furnace, casting machine, coating machine, chimney, rolling machine, reheating machine, control panel, etc., during the period December, 2005 to March, 2010.

2. The brief facts are that the Appellant is involved in the manufacture of TMT bars and MS billets. The Appellant is duly registered with the Department and clearing the finished goods on payment of appropriate excise duty. The

Appellant avails Cenvat credit on inputs, input services and capital goods under Cenvat Credit Rules, 2004 (CCR). On verification of records for the period from December 2005 to March 2010, it was observed by the Department that the Appellant has availed credit on MS items which appeared to revenue as ineligible credit availed on capital goods.

3. During the period August, 2008 to March, 2010, there was a series of correspondence by the Department and replies filed by the Appellant/ Assessee wherein, the details of Cenvat credit taken as requested by the Revenue was furnished by the Appellant/Assessee. Thereafter, vide letter dated 01.04.2010, the Range Superintendent directed the Appellant to reverse the Cenvat credit for an amount of Rs.1,67,19,152/-. In response, the Appellant reversed the Cenvat credit for the said amount under intimation to Revenue, vide letter dated 07.04.2010. The Appellant was under firm belief that they were entitled to Cenvat credit and accordingly, submitted representation to the Assistant Commissioner providing details of usage of inputs/MS items along with the supporting invoices and also gave details of utilization in the fabrication of capital goods/ plant and machinery being letters dated 15.06.2010, 21.07.2010, 08.10.2010 and 20.10.2010. As the Appellant did not hear anything from the Revenue, it accordingly took back the credit of amount of Rs.1,62,60,467/- (reduced amount except on PCS Poles & cement) in the Cenvat Register and submitted intimation to that effect to the Assistant Commissioner by letter dated 01.11.2010.

4. Revenue issued SCN dated 04.01.2011 invoking extended period of limitation, as it appeared to Revenue that during the period December, 2005 to March, 2010, the Appellant has taken Cenvat credit wrongly on the goods falling under Chapters 72, 73, 25, 6807, 38, 39 and Chapter 8415 as detailed in the Annexure to the SCN in contravention of Provisions of Rule 3(1) read with Rule 2(a)(A) (capital goods) of CCR, 2004. Further taken notice that the said amount of Cenvat credit has been utilized for the payment of duty on final products, though the Appellant is liable for disallowance of credit under provisions of Rule 14 of CCR read with Proviso to Sec 11A(1) of the Act. Further penalty was proposed under Rule 15 of CCR read with Sec 11AC of the Act. The SCN proposed to deny the amount of credit of Rs.1,67,63,105/- which was originally taken and also proposed to deny the recredit taken after reversal of Rs.1,62,60,467/- along with interest and penalty.

5. The SCN was adjudicated vide OIO dated 07.12.2011 on contest, whereby the Commissioner disallowed the Cenvat credit taken of Rs.1,67,63,105/- under Rule 14 of CCR and appropriated the same with the equivalent amount of reversal. Further ordered recovery of Rs.1,62,60,467/- unauthorizedly taken by the Appellant subsequent to the reversal made, along with interest and further equivalent penalty was imposed under Rule 15 of CCR read with Sec 11AC of the Act.

6. Being aggrieved, the Appellant had in the earlier round preferred an Appeal before this Tribunal being Appeal No. E/595/2012 and this Tribunal vide Final Order No. 27222/2013 dated 30.12.2013 allowed the Appeal by way of remand by observing as follows:

"5.1 The short question for decision in this case is whether the iron and steel items procured by the Appellant, on which they availed credit was used in the manufacture of capital goods, pollution control equipment or as packing material or in the construction of storage tank or they were used as supporting structures for the capital goods as concluded by the Revenue. It is the contention of the appellant that they have documentary evidence in support of their claim that the items on which credit were taken, had been used in the manufacture of capital goods and given an opportunity they would be able to substantiate their claim in this regard. In view of this contention of the appellant, we are of the view that the matter needs to be remitted back to the adjudicating authority for fresh consideration.

5.2 In view of the above analysis, we set aside the impugned order and remand the matter back to the adjudicating authority for decision afresh. We direct the petitioner to produce evidence before the adjudicating authority, to substantiate its claim that the goods on which credit was taken were in fact used as inputs in the manufacture of capital goods, within a period of four weeks from the date of receipts of this order. The appellant is also at liberty to submit written statement of defence asserting any other point in support of its claim for CENVAT credit. Thereafter, the adjudicating authority shall cause verification of the claim of the appellant and pass a speaking order with respect to the entitlement of the appellant to the CENVAT credit.

6. Thus the appeal is allowed by way of remand. The stay petition is also disposed of."

7. Pursuant to remand, the matter was re-heard and in the course of Hearing, the Appellant filed additional submissions and explanations. Learned Commissioner called for report from the Deputy Commissioner. The Deputy Commissioner submitted the report dated 19.06.2014 to the Commissioner, *inter alia*, stating that it is contended that MS items were used in fabrication of various capital goods supported by certificate dated 16.02.2012 of Chartered Engineer, which states that Appellant used various inputs to make new and distinct articles/ capital goods and also main equipment. Such capital goods could be dismantled, transported and relocated to another site without any

damage to the same. The Range Officer had visited the factory and had submitted the verification report to the effect:-

- (i) The Cenvat credit availed on various items appears to be inadmissible under the category of capital goods as the said items were falling under Chapters of CETA (other than specified under Rule 2(a)(A)(i) of CCR).
- (ii) Various items like HR Coils/sheets, MS angles/channels/joists/beams cannot be called as components (these being not spares or accessories) and could not be used directly but are subjected to process of coating and welding in fabrication and hence the same are not considered as parts/ components of the capital goods and hence are not covered under Rule 2(a)(A)(iii) of CCR.
- (iii) Steel pipes and MS pipes used for movement of water, oil and gas are found to be eligible capital goods as they are explicitly covered under Rule 2(a)(A)(vi) of CCR.
- (iv) Explanation 2 given under Rule 2(k) of CCR states that inputs includes goods used in the manufacture of capital goods, which are further used in the manufacture, in the factory. Thus HR Coils, HR Plates, Rough rolls which were used in manufacture or lining of the furnace and the rolls are used in the furnace and rolling mill, are integral parts of their machinery falling under Chapter 84 which are used in the factory, and are the eligible inputs within the meaning of definition of "inputs".
- (v) In respect of other items which were used in the fabrication are not identifiable parts of any capital goods and hence the credit availed on subject inputs is not admissible. Further it appears that the fabrication of items did not result in any new or distinct article or the capital goods themselves, as claimed by the Assessee.
- (vi) Further MS beams/joists were found to be used in preparation of stand to support plant and machinery and the inputs used as structure for support of capital goods are excluded as per Explanation 2. Other items like HR coils/ plates/sheets, MS coils/plates/flats used for repair of articles/capital goods are not eligible inputs that were used in repair and maintenance activity.

(vii) Cenvat credit is available in respect of steel pipes and MS pipes used for movement of water, oil and gas and on HR Coils/plates, rough rolls, etc., which have been used for the purpose of patching/repair of the furnace, rolls used in furnace and rolling mill.

8. The Deputy Commissioner further observed that the Chartered Engineer who certified the use of MS items in the manufacture of capital goods was addressed to furnish the documents on which the report was based. In reply, the Chartered Engineer stated that he issued certification after due verification of invoices and drawings furnished by the Assessee and they have not furnished any other documents. Further observed that the Certificate of Chartered Engineer is not flawless and only on verification of invoices and drawings only establishes the manufacture of capital goods in general, but it does not signify the manufacture of capital goods in question out of the same inputs in the absence of factory records. Thus, Deputy Commissioner found that Cenvat credit was not admissible in its entirety.

9. The Commissioner passed the Re-adjudication Order being OIO dated 17.07.2014, framing the issues as follows:

(a) Whether or not the noticee are eligible for credit totalling Rs.1,67,63,105/- availed on the following items as capital goods:

(i) MS Channels, MS Beams, TMT Bars, HR Coild, MS Joists, HR Sheets, HRC Plates etc., falling under Chapter 72 of the first schedule to CETA, 1985 involving credit of Rs.1,58,58,360/-

(ii) PSC Poles/Cement falling under Chapter 68 & 25 of the first schedule of CETA, 1985 involving credit of Rs.23,049/- and Rs.3,42,802/- respectively.

(iii) Firecrete normal falling under Chapter 38 of the First schedule to CETA, 1985 involving credit of Rs.1,493/-

(iv) Water Tank falling under Chapter 39 of the First schedule to CETA, 1985 involving credit of Rs.387/-

(v) Window Air-Conditioner falling under Chapter 84 of the First schedule to CETA, 1985 involving credit of Rs.9,337/-

(vi) Steel Tubes/Pipes etc., falling under Chapter 73 of the First schedule to CETA, 1985 involving credit of Rs.5,27,677/-

(b) Whether the noticee were correct in suo-moto taking credit back of Rs.1,62,60,467/- vide entry No.160 dated 01.11.2010 of their RG23C Part II, already debited by them, accepting the same to be ineligible.

10. Learned Commissioner was pleased to disallow an amount of Rs.1,63,95,568/- as Cenvat credit irregularly availed and ordered its recovery under Rule 14 of CCR and also ordered appropriation against the amount already reversed. Further held that the Appellant has erred in taking re-credit of Rs.1,62,60,467/- suo-moto which is unauthorized and accordingly, the same is fit to be recovered under Rule 14 of CCR. Further interest was demanded and equal amount of penalty of Rs.1,63,95,568/- was imposed under Rule 15(2) of CCR read with Sec 11AC of the Act. Learned Commissioner also observed that Appellant seems to be under mistaken notion that their responsibility ceased the moment they file the statutory returns, and it is the onus of the Revenue to verify whether credit taken is admissible or not. However, the primary responsibility is cast on the Assessee to avail credit only to the extent they are eligible. He relied on the allegation of SCN that the fact of availing Cenvat credit could be gathered only on detailed verification of records of the Assessee. From the returns, by no stretch of imagination can the department know the exact usage of the goods in question, notwithstanding the report of the audit parties, who are expected to conduct audit of the records and accounts on selective basis.

11. Assailing the Impugned Order, learned Counsel for the Appellant, *inter alia*, urges that readymade plant and machinery is not available for steel factories engaged in manufacture of TMT bars and MS billets. The same are fabricated at the site after procuring various inputs of iron, steel, etc., which fall under Chapter 72 & 73 of CETA. Such items are utilized in the factory premises for fabrication, *inter alia*, including processes like cutting, shaping, trimming and turning, without which the fabrication of such capital goods like furnace, rolling mill, support structures for furnace, control panel, trolley for transport of goods within the factory, cannot take place. The trolleys are moved on rails which are installed on the shop floor of the factory.

12. Learned Commissioner has erred in observing that various items of plant and machinery are embedded to earth and attained the character of immovable property, and they are no longer goods. Relying on the Larger Bench ruling of this Tribunal in Vandana Global Ltd vs CCE, Raipur [2010 (253) ELT 440 (Tri-LB)], Commissioner also observed that MS items used for repair and

maintenance of plant and machinery are neither capital goods nor inputs. The Appellant has furnished details of usage of inputs in question and utilization in the capital goods with details of Cenvat credit involved as follows:

ITEMS USED	MANNER OF USE	CENVAT AMOUNT (in Rs.)
Steel Tubes, MS Tubes, HR Coils, HR Sheets, HR Plates, MS Plates, MS Angels and MS Beams, other MS Items	Fabrication of furnace	84,21,874/-
Steel tubes, MS Tubes, HR Coild, HR Sheets, HR Plates, MS Plates, etc.	Fabrication of Rolling mills	70,52,900/-
MS Channels and MS Angels	Support structure for furnace	6,94,232/-
MS Rounds	Cooling Bed	21,575/-
AC Machines	Control Panel	9,337/-
Rails	Trolley for transport of goods	54,739/-

13. The Appellant had also submitted the report of Chartered Engineer which was not found untrue and have been rejected whimsically. The details of various items of inputs and fabricated capital goods/ plant and machinery had also been provided. The Appellant had provided detailed invoice of breakup of goods along with the details of the usage in fabrication of the capital goods. Appellant had also maintained proper records of such usage and also capitalized the plant and machinery or capital goods so fabricated, which is evident from their Balance Sheet and the Annual returns filed with the Revenue. Learned Commissioner places reliance on the provisions of Rule 2(k) of CCR which provides - "input" means - all goods used in or in relation to the manufacture of final products, whether directly or indirectly and whether contained in the final product or not and includes accessories of the final products cleared along with the final product. Also includes goods like paint, packing material, fuel, used for generation of electricity or steam in relation to manufacture of final products or for any other purpose within the factory of production. It is further urged that concept of movable and immovable have been done away with under CCR, 2004 as Cenvat credit is available on items like storage tank, etc., which are normally not movable.

14. Thus, Cenvat credit on the inputs used for fabrication of capital goods is very much available. Further inputs used in repair and maintenance of the plant and machinery or capital goods is also available, as the definition provides for - used in or in relation to manufacture of final products, whether directly or

indirectly. Thus, the Court below has erred in disallowing part of Cenvat credit on extraneous considerations not known to law. It is further urged that the ruling of the Larger Bench of the Tribunal in Vandana Global Ltd (supra) has been reversed by the Hon'ble High Court of Chattisgarh and have held that Cenvat credit is available on items like angles, joists, beams, bars, etc., which go into fabrication of structures embedded to earth, to be treated as inputs used in relation to the manufacture of final products, as inputs for capital goods. Hon'ble High Court had framed the following questions of law for decision:

"4. In the light of the contents of the impugned order of the Tribunal and submissions of the assessee and the Revenue following substantial questions of law are formulated for consideration :

(A) Whether the terms 'capital goods' excludes the structures embedded to earth?

(B) Whether the goods like angles, joists, beams, bars, plates, which go into fabrication of such structures are not to be treated as 'input' used in relation to their final products as inputs for capital goods, or none of the above?

(C) Is the amendment brought in CENVAT Credit Rules, 2004 as per Rule 2 of the CENVAT (Amendment) Rules, 2009 retrospective in nature considering is it clarificatory to be applied to all matters which arise before 7-7-2009, the date of commencement of the CENVAT (Amendment) Rules, 2009 : hereinafter referred to as 'Amendment Rules'."

15. The Hon'ble High Court allowed the Appeal in favour of the Assessee and set aside the ruling of the Larger Bench of the Tribunal in Vandana Global Ltd and also dismissed the Cross Appeals filed by the Revenue. The Hon'ble High Court relied on the ruling of Hon'ble Gujarat High Court in Mundra Port and SEZ Ltd [2015 (39) STR 726 (Guj)] and Hon'ble Madras High Court in Thiru Arooran Sugars [2017 (355) ELT 373 (Mad)].

16. Learned Counsel also draws the attention to the ruling of Hon'ble Madras High Court in India Cements Ltd [2015-TIOL-650-HC-MAD-CX], wherein the High Court was considering whether Cenvat credit on MS sheets, Plates, channels used for fabrication of fly ash hopper, fly ash bin and handling system is available to the Assessee. Hon'ble High Court had framed following questions of law:

"1. Whether in the facts and circumstances of the case, the Appellate Tribunal was justified in denying cenvat credit on MS Rod Sheets, MS Chennel, MS Plates, Flats, etc., used in the fabrication of fly ash hopper, fly ash bin, fly ash handling system & kiln brick laying work to bold refractories? And

2. Whether the decision of the Larger Bench in M/s Vandana Global Ltd and other vs Commissioner of Central Excise, 2010 (353) ELT 440 (LB) can be said to have laid the correct principle of law and whether the Appellate Tribunal was justified in dismissing the appeal?"

17. The Hon'ble High Court decided the issue in favour of the Appellant/ Assessee observing that it is not in dispute that the items under dispute were used for fabrication of structures to support various machines like crusher, kiln, hopper, etc., and without these structures the machinery could not be erected and would not function. It was also noticed that these are integral parts of the cement plant. Further fly ash handling system is a pollution control equipment, which is particularly mentioned in Rule 2(a)(A)(ii) of CCR. It was further observed that in respect of pollution control equipment because the ruling does not specify the tariff heading under which pollution control equipment should fall in. Further Appellant has established that these items were used for erection of capital goods and the same was held to be covered under the meaning of capital goods as per Rule 2(a)(A) of CCR. Further observed that CBEC has clarified that all parts, components and accessories which are to be used with the capital goods in (i) and (ii) of Rule 2(a)(A) and classifiable under any Chapter heading are eligible for availment of Cenvat credit. A plain reading of (iii) [components, spares and accessories of goods specified in (i) and (ii)] cannot lead to a different conclusion either. In India Cements Ltd, Hon'ble Madras High Court also referred to rulings of Hon'ble Supreme Court in Rajasthan Spinning and Weaving Mills Ltd [2010-TIOL-51-SC-CX] and Saraswati Sugar Mills [2011-TIOL-73-SC-CX] and distinguished the ruling of the Apex Court in Saraswati Sugar Mills. Learned Counsel also pladed reliance on other rulings which are as follows:

- a) CCE, Bangalore-II vs SLR Steels Ltd [2012 (280) ELT 176 (Kar)]
- b) Solid and Correct Engineering [2010-TIOL-25-SC-CX]
- c) Singhal Enterprises Pvt Ltd vs CC & CE, Raipur [2016 (341) ELT 372]
- d) CC, CE & ST, Bilaspur vs Singhal Enterprises Pvt Ltd [2018 (359) ELT 313 (Chattisgarh)]
- e) Prism Cement Ltd vs CCE & ST [2016-TIOL-3261-CESTAT-DEL]
- f) Binjusaria Sponge & Power Pvt Ltd vs CCE, Hyderabad-III [2016-TIOL-1058-CESTAT-HYD]
- g) Concast Ferro Inc vs CCE, Visakhapatnam-I [2016-TIOL-1058-CESTAT-HYD]
- h) CCE, Coimbatore vs Jawahar Mills Ltd [2001 (132) ELT 3 (SC)]
- i) Bhavya Cements Ltd vs CC,CE & ST [2018 (10) TMI 525 (Tri-Hyd)]

- j) Kalindi Ispat Pvt Ltd vs CCE, Raipur [2017-TIOL-37-CESTAT-DEL]
- k) UltraTech Cement Ltd vs CCE, Jaipur [2017-TIOL-07-CESTAT-DEL]
- l) Mangalam Cement vs CCE, Jaipur [2017-TIOL-141-CESTAT-DEL]
- m) NCL Industries Ltd vs CC, CE & ST, Guntur [Final Order No. A/31221/2016 dt.17.11.16]
- n) Andhra Sugars vs CCE, Guntur [2016 (343) ELT 1051 (Tri-Hyd)]
- o) Sanghvi Forging & Engineering Ltd vs CCE, Vadodara [2014 (302) ELT 136 (Tri-Ahm)]
- p) CC & CE, Meerut-I vs Modi Rubber Ltd [2000 (119) TL 197 (Tri-LB)]
- q) CCE vs Reliance Industries [2023 (7) TMI 196 (SC)]
- r) UltraTech Cement Ltd vs CCE, Jaipur [2017-TIOL-91-CESTAT-DEL]
- s) ICMC Corporation Ltd [2014 (302) ELT 45 (Mad)]
- t) Vinayak Steel Ltd vs CCE, Hyderabad-III [2016 (343) ELT 1110 (Tri-Hyd)]
- u) CCE & ST, Bangalore vs Stumpp, Schedule and Somappa Pvt Ltd [2015 (319) ELT 146 (Tri-Bang)]
- v) Dabur India Ltd vs CCE, Ghaziabad [2016 (342) ELT 125 (Tri-All)]

18. Learned Counsel also relies on the precedent Order of this Tribunal (SMB) in their own case in Appeal E/3529/2012-SM, wherein similar issue was considered by the Tribunal with respect to Cenvat credit on various items like MS plates, channels, beams, etc., used for repair and maintenance of furnace and other capital goods. The Tribunal following the ruling of the Hon'ble AP High Court in Shri Rayalaseema Hi-strength Hypo Ltd [2012 (278) ELT 167 (AP)] held that Cenvat credit is correctly availed and accordingly allowed the Appeal. The Final Order A/31722/2017 dated 24.10.2017 have attained finality, as Revenue has not preferred any further Appeal.

19. Learned AR for revenue opposes the Appeal and relies on the Impugned Order. He further urges that taking of suo moto credit of the amount already reversed is not permissible. Assessee can at best file claim for refund. Reliance is placed on State of Karnataka vs Ecom Gill Coffee Trading Pvt Ltd [2023 (72) GSTL 134 (SC)] in the matter of GST.

20. Having considered the rival contentions, we find that the Appellant have received various items of MS steel, etc., in the factory of production. This fact is not disputed. Further revenue have found that the Appellant have fabricated various capital goods/Plant and machinery like pollution-control equipment, heating furnace, casting machine, coating machine, chimney, rolling machine,

threading machine, Control Panel, etc., during the period under dispute. We further find that with the introduction of Cenvat credit rules 2004, capital goods as defined in rule 2(a)(A) of CCR includes items like pollution-control equipment, storage tank which are practically immovable. Thus, the concept of movable or immovable for allowing credit have been done away with. We further find Rule 2(K) of CCR entitles a manufacturer to take credit of all items/goods received in the factory of production whether forming part of the finished product or not. Even inputs received for fabrication of capital goods are also entitled for Cenvat credit. Only condition is that such fabricated capital goods should have been used in the production of dutiable finished goods. There is no such dispute raised in the SCN that the capital goods fabricated by the Appellant out of the inputs have not been used for manufacture of dutiable finished goods. We further find that the Appellant have maintained proper records in the nature of purchase vouchers for the inputs, receipt of inputs in the factory of production and the utilisation of the same in fabrication/manufacture of capital goods. Such utilisation is also supported by the certificate of the Chartered Engineer which have not been found to be untrue. We further find that there is no allegation in the SCN that the Appellant have clandestinely removed any of the inputs received. So far as beams/joints, etc., which have been used in the preparation of stand, etc., to support Plant and machinery or as structure for support of capital goods, we find that the same is held allowable by Hon'ble Madras High Court in the case of India cement Ltd [2015-TIOI-650-HC-MAD-CX]. Further such view have also been taken by Hon'ble Gujarat High Court in case of Mundra port and SEZ Ltd and Hon'ble Madras High Court in Thiru Arooran sugars, wherein it has been held that assessee is entitled to take Cenvat credit of inputs used for construction/fabrication of capital goods, including port.

21. We further find that learned Commissioner have relied on the ruling of Larger Bench of this Tribunal in Vandana global Ltd versus CCE. The said decision have been reversed by Hon'ble Chandigarh High Court and have categorically held that assessee is entitled to Cenvat credit of inputs used for fabrication of capital goods or Plant and machinery. We also find that the Appellant have maintained proper records and have declared the Cenvat credit taken and/or availed regularly in the returns filed with the Department. Thus, there is no case of any concealment, mis-statement or fraud on the part of the Appellant/assessee. We further find that as regards the capital goods fabricated out of the inputs, there is no allegation that such capital goods have been

sourced from any other manufacturer by the Appellant/ assessee. We further find that under the facts and circumstances, the court below failed to consider the eligibility of Cenvat credit disputed as inputs, as defined in rule 2(K) of CCR.

22. In view of our aforementioned findings and observations, we allow the Appeal and set aside the Impugned Order. We also hold that extended period of limitation is not invokable. The Appellant shall be entitled to consequential benefits in accordance with law.

(Pronounced in the Open Court on 12.09.2023)

(ANIL CHOUDHARY)
MEMBER (JUDICIAL)

(A.K. JYOTISHI)
MEMBER (TECHNICAL)