CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
HYDERABAD

REGIONAL BENCH - COURT NO. – I

Service Tax Appeal No. 27348 of 2013

(Arising out of **Order-in-Original** No.35/2013-Adjn (Commr) S.T. dated 17.05.2013 passed by Commissioner of Customs, Central Excise & Service Tax, Hyderabad)

M/s MLR Motors Ltd., .. **APPELLANT**
Plot No.41/1A,
IDA, Balanagar,
Hyderabad,
Telangana – 500 037.

VERSUS

Pr. Commissioner of Central Tax Rangareddy - GST .. **RESPONDENT**
H.No.1-98-7-43,
VIP Hills, Jaihind Enclave,
Madhapur, Tilak Road,
Ramkoti, Hyderabad,
Telangana – 500 081.

APPEARANCE:
Shri Y. Sreenivasa Reddy, Advocate for the Appellant.
Shri V.R. Pavan Kumar, Authorized Representative for the Respondent.

CORAM: HON'BLE Mr. A.K. JYOTISHI, MEMBER (TECHNICAL)
HON'BLE Mr. ANGAD PRASAD, MEMBER (JUDICIAL)

FINAL ORDER No. A/30176/2026

Date of Hearing: 08.12.2025
Date of Decision: 02.04.2026

[ORDER PER: A.K. JYOTISHI]

M/s MLR Motors Ltd., (hereinafter referred to as appellant) are in appeal against the Order-in-Original dated 17.05.2013, whereby, service tax demand of Rs. 1,78,37,676/- was confirmed to be paid in cash instead of by way of debit made by the appellant in the Cenvat Credit account.

2. The issue, in brief, is that the Department in the course of audit noticed certain expenditure made by the appellant towards technical knowhow for vehicle designing charges paid by appellant to one M/s Magna Steyr France SAS. It was also noticed that the said foreign company was

required to exchange non-public information, including without limitation designs, plans, ideas and cost data ("confidential information"). The Department felt that the said activity would fall under Intellectual Property Rights Service (IPRS) under Section 65(55b) and in terms of Rule 2(1)(d)(iv) of Service Tax Rules 1994 read with Rule 3(iii) of Taxation of Services (provided from outside India and received in India) Rules 2006, the appellant was liable to pay service tax on said taxable service. On being pointed out, the appellant informed the Department that they have paid an amount of Rs. 1,76,95,656/- through the credit balance available in their RG23C Part-II and paid an amount of Rs. 1,85,601/- in cash towards the total service tax liability of Rs. 1,78,37,676/-. However, the Department in view of Rule 2(p) of Cenvat Credit Rules 2004 (CCR) and as per Rule 5 of Taxation of Service (provided from outside India and received in India) Rules 2006 held that the taxable service provided from outside India and received in India shall not be treated as output service for the purpose of availing credit of duty of excise paid on any input or paid on any input service under CCR. It was the view of the Department that the appellants are engaged in the manufacture of automobiles for which they have procured capital goods, but they are taking credit and utilizing the Cenvat Credit for payment of major part of service tax under Reverse Charge Mechanism (RCM) on the services received from outside India. According to Department, they are only deemed to be a service provider and they are not actually rendering any output service and therefore they are not eligible for utilizing the said Cenvat Credit taken on capital goods for payment of service tax on IPRS.

3. Learned Advocate has, inter alia, submitted that the confidential information/undisclosed information does not fall under the definition of Intellectual Property Rights (IPR) under Section 65(55)(a) of the Finance Act

1994 and hence no service tax was required to be paid. Further, there is no bar prior to 01.07.2012 for payment of service tax under RCM from CENVAT account. He has also taken the grounds of non-invokability of extended period in the facts of the case. He further submitted that classification of IPRS is wrong as the appellant had entered into an agreement with the foreign entity for supply of technical knowhow and no patent, copy right, trade mark, design or any legally enforceable under IPR of India was transferred or licensed to them by the foreign entity. Essentially, technical knowhow is not an IPR but merely information or expertise and unless it is protected by a recognized statute such as patent or copy right law in India, it may not be treated as an IPR under Service Tax Laws. He also relies on the clarification issued by the Board dated 17.09.2004, wherein, it was clarified that only those rights which are registered in India, are liable to service tax. He is relying on various judgments in support that it does not fall within the terms of patent, copy right, trade mark and designs:

(a) Schneider Electric India Pvt Ltd vs. CST, Delhi (2023) 9 Centax 362 (Tri-Chan)

(b) Lurgi India International Services Pvt Ltd vs. CCE, Hyderabad 2020 (34) G.S.T.L. 507 (Tri. - Hyd.)

(c) ABB Ltd vs. CCE, Bangalore 2019 (24) GSTL 55 (Tri-Bang) wherein it is held that as per CBEC clarification dt.10.9.2024, technical knowhow is undisclosed information and hence, does not fall under IPRS.

(d) SICPA India Pvt Ltd vs. CCE, Siliguri 2018 (15) GSTL 375 (Tri-Kolkata)

(e) M/s. Bioseed Research India vs. Commissioner of Service Tax, Hyderabad [2019 (12) TMI 184 – CESTAT HYDERABAD]

"12.2. The cumulative takeaway from the above orders is that in order to fasten the Service Tax liability, the person providing the service (technical knowhow) has to be registered with the Patents Authority in India and that if the IPR is registered in any foreign country, but is not registered in India, the same will not attract the Service Tax."

(f) M/s. CG Power & Industrial Solution Ltd (formerly 'Crompton Greaves Ltd') vs. Commissioner, CGST & Central Excise, Bhopal [2025 (4) TMI 446 – CESTAT NEW DELHI)

(g) M/s. GE Medical Systems (India) Pvt Ltd vs. Commissioner of Service Tax Bangalore [2014 (12) TMI 1545 – CESTAT BANGALORE]

(h) M/s. Hindustan Aeronautics Limited vs. Commissioner of Central Excise, Customs and Service Tax, Bhubaneswar [2024 (4) TMI 726 – CESTAT KOLKATA]

(i) INTAS Pharmaceuticals Ltd vs. C.S.T.- Service Tax, Ahmedabad [2023 (11) TMI 169 – CESTAT AHMEDABAD]

(j) M/s. Reebok India Company vs. Commissioner of Central Excise and Service Tax, Panchkula and Commissioner of Service Tax, Delhi [2023 (8) TMI 1320 – CESTAT CHANDIGARH]

4. Learned Advocate further submits that though on merit itself, the demand is not maintainable, however the appellant had paid the liability and that there is no estoppel against the statute and the jurisdiction over the subject matter can be raised at any stage of proceedings. He is relying on the following judgments:

(a) Union of India vs. Mohan Lal Likumal Punjabi [2004 (166) E.L.T. 296 (SC)].

(b) North Eastern Railway Administration, Gorakhpur vs. Bhagawan Das [2012 (28) S.T.R. 417 (SC)].

(c) Directorate of Revenue Intelligence vs. Kumarpal [2008 (224) E.L.T. 522 (Del.)].

(d) State of Orissa and Ors vs. Brundaban Sharma and Another [1995 Supp (3) SCC 249].

5. Learned Advocate further submits that even assuming the liability, there was no bar in discharging the same through CENVAT credit for payment of service tax under reverse charge prior to 01.07.2012 from which date the definition of output service in Rule 2(p) and sub-rule 4 of Rule 3 of CCR were amended vide Notification No. 28/2012-E(NT) dated 20.06.2012. Therefore, the issue is no longer res-integra and he has relied on the following judgments:

(a) This Hon'ble Tribunal decision in the case of M/s. Cyberabad Convention Centre Pvt Ltd vide Final Order No. A/30474/2025 dt.12.11.2025.

(b) CCE v. Aravind Fashions, 2012 (25) STR 583-Karnataka

(c) Mccann Erickson (India) Ltd. v. PR. Commr. Of GST & C. Ex., Delhi East, [2019 (30) G.S.T.L. 425 (Del)]

(d) Mphasis Ltd. v. Principal Commissioner of Service Tax, Bangalore-ii [2024 (6) TMI 168- CESTAT Bangalore]

(e) Morarjee Textiles Ltd. v. Commissioner of Central Excise, Nagpur-I [2020 (34) G.S.T.L. 548 (Tri-Mumbai)]

(f) Trinayani Cement Pvt. Ltd. v. Commissioner of C. Ex. & S.T. Allahabad [2017 (47) S.T.R. 91 (Tri.- All)]

(g) Commissioner of S. T. Ahmedabad v. Nova Petrochemicals Ltd., [2013 (31) S.T.R. 735 (Tri-Ahmd.)]

6. He further submits that this Notification No. 28/2012-CE(NT) has no retrospective application as has been also held in the case of Mccann Erickson (India) Ltd., supra, that the bar from utilization of Cenvat Credit for payment of service tax under reverse charge cannot have retrospective application.

7. Learned AR for the Department reiterates the findings of the Adjudicating Authority. He also justifies that in the facts of the case, the extended period has been rightly invoked. He has also relied in the case of Commissioner of Central Excise, Belgaum Vs Shri Tubes & Steels Pvt Ltd., [2011 (21) STR 370 (Tri-Bang)] and ITC Ltd., Vs Commissioner of Central Excise, Guntur [2011 (23) STR 41 (Tri-Bang)] in support that the service tax could not have been paid by way of debiting the RG23A Part II.

8. Heard both the sides and perused the records.

9. The core issues to be decided in this case are as under:

a) whether the demand made under the category of IPRS is correct in the facts of the case or otherwise

b) whether the discharge of service tax liability by debiting the Cenvat credit account wherein they had availed credit in respect of capital goods is correct or otherwise

10. In so far as the first issue is concerned, from the Show Cause Notice it is apparent that the only allegation made against the appellant is that there was to be exchange of non-public information including without limitation designs, plans, ideas and cost data. The Department felt that this sharing of information would be covered under the IPRS. As per Section 65(55b) Intellectual Proper Service means – a) transferring temporarily or b) permitting the use or enjoyment of, any intellectual property right. As per Section 65(55a) of Finance Act 1994 Intellectual Proper Right means any right to intangible property, namely trade marks, designs, patents or any other similar intangible property, under any law for the time being in force, but does not include copyright. Therefore, a plain reading or the provision would entail that this should be in the nature of intangible property, which may or not being governed under laws for the time being in force in India. Therefore, unless the intangible property like trade mark, design, patent etc., are governed and enforceable in terms of any Indian law, it cannot be brought under the IPRS. It is not on record, whether this exchange of business plans, ideas, cost data were otherwise protected under any India Law. However, without going into this aspect we find that right from the stage of adjudication and even in appeal, they are not disputing the proper classification under IPRS and same classification was upheld by the Adjudicating Authority. So, there is no dispute in so far as classification is concerned nor appellant sought it’s setting aside and instead prayed to upheld classification under IPR. Thus, we are not inclined to examine the issue of classification any further.

11. We find that in Circular No. 80/10/2004-ST dated 17.09.2004, the Board clarified certain matters in the fact of certain budgetary changes in the year 2004-05 for the year 2004-05. At para 9 of the said Circular, it was clarified that the phrase used "law for the time being in force" implies such laws as are applicable in India, IPRs covered under Indian law in force at present alone are chargeable to service tax and IPRs like integrated circuits or undisclosed information (not covered by Indian law) would not be covered under taxable services. We also note that this issue was examined by the Co-ordinate Bench in the case of Schneider Electric India Pvt Ltd., supra, wherein, the issue was non-payment of service tax on transfer of technical knowhow under the category of IPRs. The Co-ordinate Bench after examining various case laws, inter alia, held that only such IPRs which are prescribed under the law for the time being in force under the Indian law are chargeable to service tax and held that the appellant was not liable to pay service tax under the IPRS under Section 65(105)(zzr). In support of this relevant para is cited below:

> 19. On going through the provisions of the Finance Act, 1994, we find that in order to tax IPR under service tax, such IPR should be registered under Indian Law whereas in the present case, the same is admittedly not registered under Indian Law. However, CBEC Circular dated 17.09.2004 relied upon by the Ld. AR does not help the Revenue as in the said circular it has been clarified that the taxable service include only such IPR except copyrights that are prescribed under the law for the time being in force, as the term 'time being in force' implies that, as are applicable in India and IPR covered under Indian Law in force alone are chargeable to service tax and IPR like integrated circuits or undisclosed information would not cover under the taxable services. The only issue involved in the present case relates to levy of service tax on payment of royalty/fee on transfer of technical know-how and the same has been considered by the Tribunal in various cases and has consistently held that know-how is not an IPR within the meaning of service tax law and consequently its transfer is not liable to service tax. Further, Circular No. 80/10/2004- ST dated 17.09.2004 cited (supra) have clarified the scope of taxable entry. In this regard, ratios of few decisions of the Tribunal settling the legal position are cited herein below;-
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> (i) Lurgi India International Services Pvt. Ltd. v. Commissioner 2020 (34) G.S.T.L. 507 (Tri. - Hyd.)

"7. As regards post 18-4-2006, we find that the demand has been raised under the category of Intellectual Property Rights services under the Finance Act, 1994, by recording that the said technical know-how which has been given by the Foreign Company is their proprietary interest, and though it is not registered under Patents Act, 1970, the service tax liability arises on interpretation of definition of intellectual property services. 8. We find that the issue is no more res integra as the Tribunal in the case of Reliance Industries Ltd. (supra) (wherein one of us Shri M.V. Ravindran was a Member) in paragraph Nos. 2 to 12 was considering the very same issue and held that in order to fasten the service tax liability, the person providing the technical know-how has to be registered with the Patents Authority in India. If the IPR is registered in any foreign country but is not registered in India, the same will not attract the service tax, demand under reverse charge mechanism, is the ratio. We find that the said ratio is squarely applicable in these appeals post 18-4-2006. The same view has been expressed by the Tribunal in the case of Chambal Fertilizers and Chemicals Ltd. and Munjal Showa Ltd. (supra). Since the issue is no more res integra, we hold that the impugned orders are unsustainable and liable to be set aside and we do so."

(ii) Munjal Showa Ltd. v. CCE 2017 (5) G.S.T.L. 145 (Tri. - Chan.)

"7. On going through the said provisions of the Act, we find that, to tax under service tax, under Intellectual Property Rights, such rights should be registered with Trademark/Patent authorities. It is a fact on record that such trade mark is not registered in India. Moreover, the C.B.E. & C. Circular dated 17-9-2004 relied upon by the ld. AR is having no help to the Revenue as it has been clarified that the taxable service include only such Intellectual Property Rights except Copyright that are prescribed under the law for the time being in force, as the term 'time being in force' implies that, as are applicable in India, and Intellectual Property rights covered under Indian law in force alone are chargeable to service tax and Intellectual Property Rights like Integrated Circuits or Undisclosed Information would not cover under the taxable services. Admittedly, Trade Mark rights which have been used by the appellant-assessee are not registered in India, therefore, the same are not liable to tax under IPR service"

(iii) Modi Mundi Pharma Beauty Products v. CST 2020-VIL-256-CESTAT-DEL-ST

"50. It is, therefore, more than apparent that the grant of exclusive right to the Appellant by Mauritius Revlon to use the 'know how' in any plant in accordance with the processes, specifications and recipes thereof in connection with the manufacture, marketing, sale and distribution of Revlon Products would not fall inthe definition of 'intellectual property right' so as to make it taxable under section 65(105) (zzr) of the Finance Act."

(iv) SICPA India v CST 2018 (15) G.S.T.L. 375 (Tri. - Kolkata)

(v) Technova Imaging System Pvt. Ltd. v. CCE 2018 VIL 1090 CESTAT Mum ST = 2019 (31) G.S.T.L. 472 (tri-Mumbai)

> 6. In view of the above, we find that the issue is no longer res integra being covered by various decisions. As the said IPRs supplied by the foreign collaborators of the appellant are not registered in India, we are convinced that the technical know-how, etc. supplied by the foreign collaborators to the appellants do not fall under the category of "Intellectual Property Right" service thereby liable to pay service tax under Intellectual Property Right service in terms of Finance Act, 1994.

(vi) Reliance Industries Ltd. v. CCE 2016-VIL-444 (CESTAT) = 2016 (44) S.T.R. 82 (Tri-Mumbai)

> It was further clarified that IPR's like integrated circuits or undisclosed information, which was not recognised under Indian laws would not be covered under the said taxable services of IPR. We are in complete agreement with this clarification issued by the C.B.E. & C. and do not find any reason to disagree with the same. In view of the above, there can be no liability to tax under the head of IPR services in respect of an Intellectual Property Right that is not recognised by the law in India.

12. Therefore, in the facts of the case, though appellant have not contested the classification of service under IPRS, we otherwise also find that there is nothing on record to suggest that said confidential information was otherwise protected under any Indian law or otherwise and therefore such exchange of information could not have been brought under the purview of IPRS. Further, even though, classification itself has not been contested under the category of IPRS, even though there were certain clarifications issued by Board and certain judgments were also available on this issue, the appellant had opted not to contest the classification on merit.

13. We, however find force in the submission of the Learned Advocate that the payment of said service tax by way of debiting through Cenvat Credit account was not contrary to the existing provisions. We find that in this case, the amount was Rs. 1,76,95,676/- was debited through RG23C Part II and an amount of Rs. 1,85,601/- was paid in cash which was intimated vide letter dated 26.04.2012 by the appellant to the Department. Department, however, felt that said payment by way of debiting capital good Cenvat

Credit account was not in accordance with the provisions of Finance Act 1994 as they were not providing any output service.

14. We find that the Hon'ble Delhi High Court in the case of Mccann Erickson (India) Ltd., supra, inter alia, examined this issue. Hon'ble High Court framed the substantive question of law as under:

> "Did Customs, Excise & Service Tax Appellate Tribunal [CESTAT] fall into error in holding that during the period from April, 2006 to March, 2008, the Assessee/Appellant could not have discharged its tax liability by utilizing the credit available to it, given that the explanation to Rule 3(4) of the Credit Rules, 2004 was brought into force from 1st July, 2012."

The Hon'ble High Court examined various provisions including Section 66(a) of Finance Act 1994, Rule 2(1)(d)(iv) of Service Tax Rules etc., and thereafter examined the provisions of CCR and keeping in view the judgment of Hon'ble High Court of Mumbai in U.S.V. Ltd.,-2019-VIL-334-BOM-S.T. held the view of the Tribunal as not correct and set aside the view.

> **28.** We may also observe, in this context, that this issue has engaged the attention of various High Courts from time to time, including, *inter alia,* the High Court of Rajasthan in *U.O.I.* v. *Kansara Modlers Ltd.* - 2018 (15) G.S.T.L. 255 (Raj.), the High Court of Karnataka in in *CST* v. *Aravind Fashions Ltd.* - 2012 (25) S.T.R. 583 (Kar.) [SLP (C) Diary No. 23369/2018, preferred against which, has also been dismissed by the Supreme Court on 3rd August, 2018] [2019 (18) G.S.T.L. J36 (S.C.)], the High Court of Punjab and Haryana in *C.C.E.* v. *Nahar Industrial Enterprises Ltd.* - 2012 (25) S.T.R. 129 (P & H) and the High Court of Bombay in *C.C.E.* v. *U.S.V. Ltd.* - 2019-VIL-334-BOM-S.T.
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> **29.** All these decisions have been digested by the High Court of Bombay in *U.S.V. Ltd.* (supra), para 7 of which reads thus :
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> > "The view taken by the Tribunal in respect of Rule 3(4)(e) of the Cenvat Credit Rules, 2004 now stands concluded against the revenue by the decision of the Gujarat High Court in the case of *Commissioner of C.Ex. & Customs* v. *Panchmahal Steel Ltd.*, 2015 (37) S.T.R. 965 (Guj.), Delhi High Court in the case of *Commissioner of Service Tax* v. *Hero Honda Motors Ltd*. - 2013 (29) S.T.R. 358 (Del.) and Punjab and Haryana High Court in *Commr. of C.Ex., Chandigarh* v. *Nahar Industrial Enterprises Ltd.,* 2012 (25) S.T.R. 129 (P & H). The aforesaid decisions have been followed by this Court in The *Commissioner of CGST & Central Excise* v. *Godrej & Boyce Mfg. Co. Ltd.* (Central Excise Appeal No. 23 of 2019) decided on 24th June, 2019 to allow utilisation of Cenvat credit for payment of service tax on reverse charge basis GTA (Goods Transport Agency). The above decision of Gujarat, Delhi and Punjab High Courts were also followed by us in *Commissioner of CGST and Central Excise, Belapur Commissionerate* v. M/s. *GTL Infrastructure Limited* in (Central Excise Appeal No. 94 of 2019) decided on 25th June,

2019. In respect of discharge of service tax obligation on reverse charge basis on import of services under Section 66A of the Finance Act, 1994 by utilization of cenvat credit. Thus there is no reason not to follow our Court's decision in *GTL Infrastructure Limited* (supra)."

30. In view of the above, keeping in view the statutory provisions and judicial pronouncements as referred to hereinabove, it is clear that the impugned Final Order, dated 1st February, 2018, of the CESTAT cannot sustain in law. It is, accordingly, set aside.

15. We also note that this Bench in the case of Cyberabad Convention Centre Pvt Ltd., Vs Pr. Commissioner of Central Tax, Rangareddy vide Final Order No. A/30474/2025 dated 12.11.2025 also examined the similar issue and found the demand unsustainable. Para 4 of the order is cited below:

"4.The short question for determination is whether the appellants could have paid Service Tax on services provided by service providers located outside India, by utilizing the Cenvat Credit available with them or otherwise. In so far as liability to pay Service Tax under Reverse Charge Mechanism (RCM), nobody disputing that they were liable to pay Service Tax under RCM. Therefore, the only dispute is whether they could have utilized the credit available with them for discharge of said Service Tax liability for the period prior to 01.07.2012, when a specific provision was made for payment of such tax only through cash. We find that in the case of Mccann Erickson (India) Ltd., supra, the Hon'ble High Court has clearly held the issue in favour of the appellant by relying on various other judgments of other High Courts including that of Bombay High Court in the case of CCE Vs USV Ltd., [2019-VIL-334-BOM-ST]. We, further find that the Co-ordinate Bench at Bangalore has also held that the appellants were entitled to utilize the Cenvat Credit towards discharge of Service Tax under RCM when the Services have been received from foreign supplier. They have also relied on the judgment of another Co-ordinate Bench in the case of HDFC [2019 (6) TMI 74 CE-Mumbai]. The Co-ordinate Bench in the case of Mphasis Ltd.,, relying on the judgment of HDFC case, supra, and CCT, Bangalore, West Vs Toyota Kirloskar Motors [2022-TIOL-30-HC-KAR-ST] set aside the demand against the appellant made on identical grounds."

16. We also note that in this case, the payments have been paid prior to the amendment brought in with effect from 01.07.2012 and therefore there was no bar, as held by various judicial pronouncements, for availing the said credit towards discharge of service tax liability including that on RCM basis.

17. Therefore, we do not find any infirmity in holding that the services received from abroad were classifiable under IPRS, as held by the Adjudicating Authority. Therefore, demand of service tax is upheld. However, we find that appellant have rightly paid their liability utilizing both credit and cash as there was no statutory bar prior to 01.07.2012 and also in view of various judgments cited supra. In so far as plea to allow the Section 73(3), we feel in view of statutory provisions including explanation so said section, the benefit is available subject to their payment on their own service tax leviable along with interest and there being no element of suppression, fraud etc. In this case, admittedly no interest has been paid on the declared service tax liability hence it will not be covered under the purview of Section 73(3). In so far as their plea on imposing of penalty under Section 78 and invokability of extended period, we find that the Adjudicating Authority has held that appellant despite knowing their liability to pay under RCM under IPR Service, did not take registration nor disclosed receipt of said service in their ER-I. We find that they have not disputed classification of their service and only disputed that they were right in paying the same through RG23A Part II. Moreover, despite clear provisions, they did not pay interest though claimed that it was not payable in terms of Section 73(3). We, therefore find that appellants have not been able to satisfy the provisions under Section 80 of Finance Act and therefore, we do not find any infirmity in denial of benefit of Section 80 by Adjudicating Authority.

18. To sum up:

a) Classification is upheld under IPR Service and demand confirmed to the tune of Rs. 1,78,37,676/- is also upheld.

b) Payment made by appellant through Cenvat Credit account is correct and to that extent it has to be adjusted towards confirmed demand.

c) Provisions of Section 80 cannot be extended in view of facts and evidence on record.

d) Order for payment of interest at an appropriate rate on confirmed demand is upheld. This amount is to be calculated by Department and intimated to appellant.

e) Imposition of penalty under Section 76, 77 and 78 is upheld.

f) Penalty under Section 15 of CCR 2004 read with Section 11AC of Central Excise Act is set aside as there is no prohibition in utilizing credit for payment of service tax during material time.

The impugned order is modified to the extent above.

19. Appeal allowed partly.

(Pronounced in the open court on 02.04.2026)

(A.K. JYOTISHI)
MEMBER (TECHNICAL)

(ANGAD PRASAD)
MEMBER (JUDICIAL)

Jaya