



Reserved

**HIGH COURT OF JUDICATURE AT ALLAHABAD
ARBITRATION AND CONCILI. APPL.U/S11(4) No. - 30 of 2026**

M/s Ganesha Ecosphere Limited

.....Applicant(s)

Versus

Ms Goodcore Spintex Pvt. Limited

.....Opposite Party(s)

Counsel for Applicant(s) : Abhishek Bhushan
Counsel for Opposite Party(s) : Sankalp Narain, Srivats Narain

Court No. - 7

HON'BLE PIYUSH AGRAWAL, J.

1. Heard Sri Abhishek Bhushan, learned counsel for the applicant and Sri Sankalp Narain, learned counsel for the respondent.
2. The instant application has been preferred under Section 11(6) of the Arbitration & Conciliation Act, 1996 for appointment of a sole Arbitrator.
3. Learned counsel for the applicant submits that the appellant is manufacturer and provider of various recycled products in India and has a recycling capacity of 1,18,800 MT per annum at three different locations in Kanpur and Bilaspur in district Rampur, Uttar Pradesh and Rudrapur in Uttarakhand. He further submits that the respondent placed multiple purchase orders before the applicant for supply of recycled polyester staple fibre of specified description, denier, which were duly accepted and executed by the applicant. He further submits that the applicant raised multiple tax invoices which were dispatched through authorized transportation and were duly delivered and accepted by the respondent as it is evident from the delivery challans, LR copies and acknowledgment records forming part of the documents. He further

submits that the respondent has utilized the goods supplied by the applicant but failed to make the payment within the stipulated time and committed recurring defaults. In the tax invoices, terms and conditions were specifically mentioned and the condition no.4 specifically stipulates that in case of dispute, the same shall be compulsorily referred to arbitration under the provisions of Arbitration & Conciliation Act. Once the respondent failed to make payment of goods, the applicant invoked the provisions of arbitration and issued notice to the respondent for appointment of arbitrator, failing which the present application has been filed.

4. He further submits that in the invoice where arbitration clause is mentioned, is binding upon the parties as valid arbitration agreement. He further submits that the respondent was engaged in continuous business transaction and had a running account maintained between them and against the tax invoices issued by the petitioner not only the goods were accepted by the respondent but without any complaint. He further submits that part payment was also made to discharge part liability arising out of such transaction.

5. The conduct of the respondent towards the terms and conditions was of acceptance as no objection was ever raised by the respondent about the terms and conditions specifically mentioned in the invoices. In support of his submission, he relies upon the judgment of Delhi High Court passed in the case of **Radico Khaitan Limited versus Harish Chouhan**, ARB. P. 1560/2024 decided on 04.03.2025 and Bombay High Court judgment passed in the case of **Sanjiv Manmohan Gupta versus Sai Estate Consultants Chembur Pvt. Ltd.**, Commercial Arbitration Application No. 458 of 2024 decided on 11.03.2025.

6. He further relies upon following judgments of Hon'ble The Apex Court:

a. **Caravel Shipping Services Private Limited versus Premier Sea Foods Exim Private Limited**, reported in (2019) 11 SCC 461.

b. **Concrete Additives And Chemicals Private Limited versus S N Engineering Services Pvt. Ltd.**, Civil Appeal No. 7858 of 2023 decided on 28.11.2023.

c. **Jugal Kishore Rameshwardas versus Goolbai Hormusji**, reported in (1955) 2 SCC 187.

7. Per contra, learned counsel for respondent opposes the said submission and submits that there is no agreement between the parties which contemplates an arbitration clause. He further submits that the present application cannot be entertained in absence of any written contract between the parties. He further submits that merely the tax invoice which contained arbitration clause, would not bind the parties for arbitration. In support of his submission, he relies upon the following judgments of Delhi High Court:

a. **Parmeet Singh Chatwal and others versus Ashwani Sahani**, O.M.P. 1445/2014 & I.A. No. 22669/2014, decided on 14.02.2020.

b. **Mr. Mohammad Eshrar Ahmed versus M/S Tyshaz Buildmart India Private Limited**, O.M.P. (T) (COMM.) 105/2023, I.A. 22122/2023, decided on 03.09.2024.

c. **M/s. Taipack Limited & others versus Ram Kishore Nagar Mal**, OMP No. 361/2001, decided on 23.05.2007.

d. **Alupro Building Systems Pvt. Ltd. versus Ozone Overseas Pvt. Ltd.**, O.M.P. No. 3/2015, decided on 28.02.2017.

8. Learned counsel for the respondent also relies upon the judgment of Bombay High Court passed in the case of **M/s. Mikesh Corporation versus M/s. Picotee Exports and another**, Appeal No. 777 of 2003, decided on 18.10.2000 and the judgment of Madras High Court passed in the case of **NSK India Sales Company Private Ltd. versus Proactive Universal Trading Company Pvt. Ltd.**, Original Petition No. 823 of 2014, decided on 12.08.2015.

9. Learned counsel for the respondent further submits that in absence of arbitration clause agreeable to both the parties, the matter cannot be referred to arbitration. In support of his submission, he relies upon the following judgments of Hon'ble The Apex Court:

a. **South Delhi Municipal Corporation of Delhi versus SMS Limited**, reported in (2026) 1 SCC 545.

b. **M/S. Govind Rubber Ltd. versus M/S. Louids Dreyfus Commodities Asia Pvt. Ltd.**, reported in (2014) 12 SCR 488.

c. **Jagdish Chander versus Ramesh Chander and others**, reported in (2007) 5 SCC 719.

10. After hearing the parties, the Court has perused the record.

11. The record shows that the respondent placed purchase order for supply of recycled polyester staple fibre of specific description which the applicant duly accepted and executed. For execution of the said order, the applicant raised multiple tax invoices. On the tax invoice, there were four conditions mentioned. The condition no.4 reads as under:

“4. In case of dispute the jurisdiction shall be of Court. Further the same shall be compulsorily referred by aggrieved party to the Arbitrator under the provisions of Arbitration and Conciliation Act, 1996.”

12. The tax invoice clearly contemplates that in case of dispute, the matter shall compulsorily referred to the Arbitrator under the provisions of Arbitration and Conciliation Act, 1996. The record further shows that the goods which were supplied were duly accepted and to discharge liability, part payment was also made which clearly demonstrates the acceptance of goods supplied and terms and conditions mentioned therein. In other words, the parties to the dispute were bind to a valid arbitration agreement as referred above. The said fact is fortified. The applicant raised the bill as the goods were accepted by the respondent without any complaint or counter claim and also made part payment to discharge part liability arising out of said transaction. Such conduct of the parties clearly shows the intent to be governed of the said invoice.

Once the said fact has not been disputed in the counter affidavit or during the course of argument, it does not empower the respondent to raise a issue that there is no agreement which contemplates an arbitration clause therefore the present petition is not maintainable. An identical issue came up before the Delhi High Court in the case of **Radico Khaitan Limited versus Harish Chouhan**, ARB. P. 1560/2024 decided on 04.03.2025. The relevant paragraphs are extracted herein-below:

“4. It is the case of the petitioner that at the time of entering into the aforesaid business transactions, it was mutually agreed between the parties that all the business transactions between the parties will be governed as per the Terms & Conditions printed on the subject invoices and that any dispute arising between the parties thereto, whether contractual or otherwise, shall be referred to arbitration in terms of the provisions of the A&C Act.

5. Learned counsel for the petitioner submits that the petitioner continuously supplied the subject goods to the respondent and his son, statedly to their satisfaction, against which, they made part-payments to the petitioner on a running account basis towards partial discharge of their outstanding liability. The petitioner even maintained record of all the transactions in the form of ledger account in regular course of business. It is further submitted that in March of 2022, the respondent's son/Mr. Sumit Chauhan approached the petitioner to resume business transactions and agreed to make outstanding payment pending against him and the respondent. Subsequently, he issued a cheque bearing no. 100444 dated 15.03.2022 drawn on The Catholic Syrian Bank, Greater Kailash, New Delhi, for an amount of Rs. 18,16,155/- towards collective and complete discharge of the outstanding liability. However, upon presentation of the cheque at the bank, the same was dishonoured with the remarks, 'funds insufficient'. Resultantly, the petitioner issued a legal notice dated 18.06.2022 under Section 138(b) of the Negotiable Instruments Act ('NI Act') to Mr. Sumit Chauhan and thereafter, a complaint under Section 138 NI Act was filed against him. Disputes arose between the parties in the aforesaid context, following which, in regard to the respondent's outstanding liability to the extent of Rs. 8,03,621/-, the petitioner issued a notice dated 05.02.2024 invoking arbitration under Section 21 of the A&C Act.

Learned counsel submits that the arbitration clause, as contained in the subject tax invoices, governs the present dispute. Furthermore, it constitutes a valid arbitration agreement inasmuch as when the said invoices were raised upon the respondent, the respondent not only understood and acknowledged the import of the same, but also continued to transact business with the petitioner and even made part payments to the petitioner against them, in the regular course of business. It is therefore contended that the conduct of the respondent goes on to indicate consent to be governed by the said arbitration clause. Moreover, reference is made to the arbitration clause itself, which specifically mentions that by accepting the goods delivered in pursuance of the said invoices, the buyer (respondent herein) shall be deemed to have accepted all terms and conditions contained in the invoices, including the arbitration agreement. In support of his submissions, learned counsel places reliance on the decision of a Coordinate Bench of this Court in Swastik Pipe Ltd. v. Shri Ram Autotech Pvt. Ltd., reported as 2021 SCC OnLine Del 3604, to submit that if the parties intend to be governed by the

arbitration clause as contained in an invoice, the same would be valid and binding in the capacity of an arbitration agreement.

6. Notably, notice of the instant petition was issued to the respondent on 04.10.2024. Learned counsel for the petitioner states that the respondent was duly served by way of speed post on all available last known addresses. Attention of this Court is drawn to the affidavit of service, which is accompanied by a tracking report, as per which, the item stood delivered to the addressee. In view of the above, the respondent is held to be served. However, neither is the respondent represented today, nor any reply has been filed on his behalf. It appears that the respondent has no objection to reference of the present dispute to arbitration.

7. The only question that remains to be examined is whether an arbitration clause contained in an invoice, issued unilaterally by one of the parties to the dispute, amounts to a valid arbitration agreement between the parties. Fortunately, the same is no longer *res integra* and has been answered in the positive by the Supreme Court in its decision in Concrete Additives and Chemicals Pvt. Ltd. v. S.N. Engineering Services Pvt. Ltd. in Civil Appeal No. 7858/2023 dated 28.11.2023. While setting aside a decision of the Bombay High Court holding to the contrary, the Apex Court held, as reproduced hereinunder:

We have perused the invoices annexed as Annexure P2 to IA No.34944 of 2022 filed for production of additional documents. In the invoices, terms and conditions have been incorporated. The invoices were issued by the appellant and acknowledgements of receipt of the invoices by the respondent also appear thereunder. Clause (1) of the terms and conditions printed on the invoices reads thus:

"(1). All or any disputes or differences that may arise between the parties hereto shall be referred to the arbitration of a sole arbitrator to be appointed by CONCRETE ADDITIVES & CHEMICALS PVT. LTD. The arbitration proceedings shall be governed by the provisions of the Arbitration & Conciliation Act, 1996. The venue of the arbitration shall be at Mumbai."

Hence, we do not agree with the High Court that there was no arbitration clause. All issues canvassed by the respondent, while opposing the petition under Section 11 of the Arbitration Act can be always canvassed before the Arbitral Tribunal in accordance with law.

Therefore, we allow the appeal. The impugned order is set aside and the Arbitration Application (L) No.23207 of 2021 is hereby allowed. The disposed of Arbitration Petition shall be listed before the roster Judge of the High Court taking up Section 11 petitions under the Arbitration Act only for the purposes of appointing an arbitrator.

8. A gainful reference may also be made to the decision of a Coordinate Bench of this Court in SRF Ltd. v. Jonson Rubber Industries Ltd., reported as 2024 SCC OnLine Del 1819, wherein, while examining a similar case of an arbitration clause contained in an invoice, it has been held, as noted hereunder:

"17. Section 8 of the 1996 Act mandates that a judicial authority before whom an action is brought, which is the subject of an arbitration agreement between the parties, shall refer the parties to arbitration. The provision carves out a singular exception, stipulating that only if it is apparent *prima facie*, that no valid arbitration agreement exists, the Court shall refrain from directing the parties to arbitration.

18. A perusal of the decision of the Supreme Court in *Vidya Drolia (supra)* clearly shows that under Section 8 or Section 11 of the 1996 Act, unless a party has established a prima facie case of non-existence of a valid arbitration agreement, the parties are to be referred to arbitration. Thus, onus is on the person alleging that there is no valid arbitration agreement. The relevant portions of the said judgment is extracted hereinunder:

“244.3. The court, under Sections 8 and 11, has to refer a matter to arbitration or to appoint an arbitrator, as the case may be, **unless a party has established a prima facie (summary findings) case of non-existence of valid arbitration agreement, by summarily portraying a strong case that he is entitled to such a finding.**

244.4. The court should refer a matter if the validity of the arbitration agreement cannot be determined on a prima facie basis, as laid down above i.e. **“when in doubt, do refer”**.

19. Accordingly, as per the said decision, the Respondent has to show a strong case-that despite the presence of an arbitration clause in the invoices, the said agreement would not be valid and binding on parties.

20. *Vidya Drolia (supra)* was followed in *Swastik Pipe Ltd. I (supra)* and *Swastik Pipe Ltd. II (supra)* by the Id. Single Judges of this Court. In *Swastik Pipe Ltd.-I (supra)*, the parties were maintaining a running account. The challenge was on the ground that the invoices were not signed by the parties. **The Court, after reviewing the entire case law, came to the conclusion that the invoices have been paid partly and the parties have been in transaction with each other for some time, hence, the disputes are liable to be referred to arbitration...**”

(Emphasis Supplied)

9. At this juncture, this Court deems it apposite to refer to another decision of this Court in *Dhawan Box Sheet Containers (P) Ltd. v. SEL Manufacturing Co. Ltd.*, reported as 2024 SCC OnLine Del 4779, whereby it has been observed that:

“9. In *Swastik Pipe -1*, the Court, while looking at the validity of an arbitration clause in an invoice, noted as follows:

“15. **It must also be noted that the commercial dealing between the parties is demonstrated from the documents placed before this Court by SPL. Copy of the ledger of SPL, as placed on record, exhibits that the parties have been transacting with each other for some time, and some of the invoices raised by SPL have been paid by SRAPL during the same time period as well. Now, if there is sufficient material on record to establish that the condition/clause in the invoices were accepted and acted upon, the parties would be ad idem, and arbitration agreement could be safely inferred.** However, in the opinion of the Court, this aspect has to be conclusively decided on the basis of evidence that the parties would lead as well as the surrounding facts and circumstances. However, the same cannot be done at this stage, having regard to the limited jurisdiction exercised by this Court under Section 11 of the Act...

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10. As noticed in *Swastik Pipe-1*, the judgment in *Vidya Drolia v. Durga Trading Corpn.* lays down that, at the stage of proceedings

under Section 11 of the Act, the Court is required only to form a prima facie view as to the existence of the arbitration agreement, leaving a detailed examination of this question to the Arbitral Tribunal. In fact, Vidya Drolia and subsequent authorities in *BSNL v. Nortel Networks (India) (P) Ltd.*, *NTPC Ltd. v. SPML Infra Ltd.* and *Interplay between Arbitration Agreements under the Arbitration & Conciliation Act, 1996 & the Indian Stamp Act, 1899*, In re are consistent in laying down the proposition that reference can be declined only if there is no vestige of doubt as to the non-existence of the arbitration agreement; **the default course in doubtful cases is to refer the matter to arbitration, leaving the question open for adjudication by the Tribunal.**

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13. In these circumstances, keeping in mind the limited jurisdiction of the Court at the pre-reference stage, I am of the view that the petitioner has made out a case for reference to arbitration, leaving all questions open for adjudication by the learned Arbitrator, including the defence, if any, with regard to the existence of the arbitration agreement.

(Emphasis Supplied)

To a similar extent are the other decisions, most notably in *Swastik Pipe Ltd. v. Dimple Verma*, reported as 2022 SCC OnLine Del 5148 and a decision of the Bombay High Court in *Bennett Coleman & Co. Ltd. v. MAD (India) Pvt. Ltd.*, reported as 2022 SCC OnLine Bom 7807.

10. Pertinently, it is now a settled position in law is that even if there is a doubt as to the existence of the arbitration agreement between the parties, the Court ought to refer the parties to Arbitration. All contentions as to the existence and validity of an arbitration agreement are to be looked into by the Arbitral Tribunal. Reference may be made to landmark judgments of the Supreme Court in this regard, in *Vidya Drolia v. Durga Trading Corporation* reported as (2021) 2 SCC 1 as well as *Cox & Kings Ltd. v. SAP India (P) Ltd.*, reported as (2024) 4 SCC 1. In the latter, it was observed, as reproduced hereunder:

“163. Section 16 of the Arbitration Act enshrines the principle of competence-competence in Indian arbitration law. The provision empowers the Arbitral Tribunal to rule on its own jurisdiction, including any ruling on any objections with respect to the existence or validity of arbitration agreement. Section 16 is an inclusive provision which comprehends all preliminary issues touching upon the jurisdiction of the Arbitral Tribunal. [*Uttarakhand Purv Sainik Kalyan Nigam Ltd. v. Northern Coal Field Ltd.*, (2020) 2 SCC 455 : (2020) 1 SCC (Civ) 570] The doctrine of competence-competence is intended to minimise judicial intervention at the threshold stage. The issue of determining parties to an arbitration agreement goes to the very root of the jurisdictional competence of the Arbitral Tribunal.

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166. **The above position of law leads us to the inevitable conclusion that at the referral stage, the Court only has to determine the prima facie existence of an arbitration agreement. If the referral court cannot decide the issue, it should leave it to be decided by the Arbitral Tribunal. The referral court should not unnecessarily interfere with arbitration proceedings, and rather allow the Arbitral Tribunal to exercise its primary jurisdiction.** In *Shin-Etsu Chemical Co. Ltd. v. Aksh Optifibre Ltd.* [*Shin-Etsu Chemical Co. Ltd. v. Aksh*

Optifibre Ltd., (2005) 7 SCC 234] , this Court observed that there are distinct advantages to leaving the final determination on matters pertaining to the validity of an arbitration agreement to the Tribunal...”

(Emphasis Supplied)

11. From a perusal of the aforementioned legal position, it is evident that in cases where an arbitration clause is contained in an invoice generated by one of the parties to the dispute, the same binds both the parties as a valid arbitration agreement as long as the parties intend to be governed by it. In light of this principle, when examining the factual matrix at hand, it is noted that the parties were engaged in continuous business transactions in 2020 and 2021, and had a running account maintained between them. As against the subject invoices issued by the petitioner, not only were the subject goods accepted by the respondent without any complaints/claims, but also part payment was made to discharge part liability arising out of the said transactions. The conduct of the parties point towards intention to be governed by the terms of the invoices. Moreover, the arbitration clause contained in the invoice itself is clear to the extent that acceptance of subject goods delivered under the invoice would amount to accepting the terms governing it, including the arbitration clause contained therein. The same was in knowledge of the respondent, who, at no point, objected to the same.”

13. The Delhi High Court after taking note of various judgments has held that if the goods are supplied and part payment is made to discharge liability without any demure as well as the invoice contains an arbitration clause, then despite there being no written arbitration agreement, the parties are bound to be governed by Arbitration and Conciliation Act, 1996. Further, the Hon'ble Apex Court in the case of **Concrete Additives And Chemicals Private Limited versus S N Engineering Services Pvt. Ltd.**, Civil Appeal No. 7858 of 2023 decided on 28.11.2023, had an occasion to consider the issue arising and set aside the judgment of Bombay High Court. The relevant paragraphs are extracted herein-below:

“We have perused the invoices annexed as Annexure P2 to IA No.34944 of 2022 filed for production of additional documents. In the invoices, terms and conditions have been incorporated. The invoices were issued by the appellant and acknowledgements of receipt of the invoices by the respondent also appear thereunder. Clause (1) of the terms and conditions printed on the invoices reads thus:

“(1). All or any disputes or differences that may arise between the parties hereto shall be referred to the arbitration of a sole arbitrator to be appointed by CONCRETE ADDITIVES & CHEMICALS PVT. LTD. The arbitration proceedings shall be governed by the provisions of the Arbitration & Conciliation Act, 1996. The venue of the arbitration shall be at Mumbai.”

Hence, we do not agree with the High Court that there was no arbitration clause. All issues canvassed by the respondent, while opposing

the petition under Section 11 of the Arbitration Act can be always canvassed before the Arbitral Tribunal in accordance with law.

Therefore, we allow the appeal. The impugned order is set aside and the Arbitration Application (L) No.23207 of 2021 is hereby allowed. The disposed of Arbitration Petition shall be listed before the roster Judge of the High Court taking up Section 11 petitions under the Arbitration Act only for the purposes of appointing an arbitrator.”

14. Hon'ble Apex Court in the case of **Caravel Shipping Services Private Limited versus Premier Sea Foods Exim Private Limited**, reported in (2019) 11 SCC 461, has held that it is not necessary that the arbitration agreement must be signed but by conduct if it is shown that the parties have agreed upon the terms then the same is binding. The relevant portion is extracted herein-below:

“7. A perusal of the same shows that the respondent has expressly agreed to be bound by the arbitration clause despite the fact that it is a printed condition annexed to the bill of lading. Secondly, it must be remembered that the respondent has itself relied upon the bill of lading as part of its cause of action to recover the sum of Rs. 26,53,593 in the suit filed by it. The respondent, therefore, cannot blow hot and cold and argue that for the purpose of its suit, it will rely upon the bill of lading (though unsigned) but for the purpose of arbitration, the requirement of the Arbitration Act is that the arbitration clause should be signed.”

15. Learned counsel for the respondent has relied upon various judgments on the premise that until and unless the agreement is signed which contemplates an arbitration clause, the petition is not maintainable, but in view of aforesaid judgment of Delhi High Court as well as of Hon'ble Supreme Court, it is clear that it is not necessary that an agreement must be signed by the parties. The law is clear on the subject that if the intent of the parties is agreed even on the basis of invoice which contemplates reference to the Arbitrator as per the Arbitration and Conciliation Act, the same is binding.

16. In view of above referred judgments, the judgments cited by the respondent need not to be dealt with separately.

17. Having heard learned counsel for the parties, the scope of the present proceedings under Section 11 of the Act does not require any elaboration in view of that position in law having been made crystal clear by a recent three judge decision of the Supreme Court in the case of **M/S Mayavati**

Trading Pvt. Ltd. Vs. Pradyut Deb Burman, Civil Appeal No. 7023 of 2019, decided on 05.09.2019 in which it has been held as below:

"This being the position, it is clear that the law prior to the 2015 Amendment that has been laid down by this Court, which would have included going into whether accord and satisfaction has taken place, has now been legislatively overruled. This being the position, it is difficult to agree with the reasoning contained in the aforesaid judgment as Section 11(6A) is confined to the examination of the existence of an arbitration agreement and is to be understood in the narrow sense as has been laid down in the judgment Duro Felguera, S.A. (supra) -- see paras 48 & 59."

18. While laying down that law, the Supreme Court had itself referred to paragraph nos. 48 & 59 of its earlier decision in the case of **Duro Felguera, S.A. Vs. Gangavaram Port Ltd., (2017) 9 SCC 729.**

19. That position in law has been reiterated in a recent decision of the Supreme Court in **GOQII Technologies Pvt. Ltd. Vs. Sokrati Technologies Pvt. Ltd., (2025) 2 SCC 192.**

20. In the facts of the present case, on prima facie basis, it has to be accepted that there exists an arbitration clause, between the parties. Also, it is clear that the parties have not been able to appoint consented arbitrator and therefore, the appointing authority has to be assumed by this Court upon the present application brought before it, within limitation.

21. At the same time, no final conclusion is being drawn as may affect the merits of the claim. That matter would remain to be considered by the appropriate forum at the appropriate stage, upon claim, objection, challenge or appeal being filed. Thus, amongst others it would remain open to the opposite party to raise all objections as the Act permits.

22. Leaving that course completely open to the respective parties, at present, only a forum is being provided for adjudication of a claim proposed to be raised and resisted, in accordance with the law.

23. Accordingly, with the consent of learned counsel for the parties, **Mr. Justice Vivek Kumar Birla, Former Judge of High Court,**

Allahabad, R/o 4/11, Drummond Road, (Opp. PWD Inspection House), Prayagraj (Mob. No. 9415253955) be appointed the sole arbitrator for resolution of the disputes between the parties, subject to his consent under Section 11(8) of the Act.

24. The Registry is directed to obtain consent of the proposed learned arbitrator, in terms of Section 11(8) of the Act, within three weeks.

25. List again on 29.05.2026.

(Piyush Agrawal,J.)

May 06, 2026
Abhishek Gupta