IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EASTERN ZONAL BENCH: KOLKATA

REGIONAL BENCH – COURT NO. 2

Service Tax Appeal No. 75628 of 2026

(Arising out of Order-in-Appeal No. 33/Pat/S. TAX/Appeal/2025-26 dated 11.06.2025 passed by the Commissioner (Appeals) of Customs, Central GST & Central Excise, Patna 2nd Floor, C.R. Building(Annexe), Bir Chand Patel,Path, Patna-800001)

M/s. Roy Engineers, **: Appellant**
C/o Shri Ajay Roy, S/o Shri Shudhansu Prasad Roy,
Basant Vihar Colony, Near Plastic Factory, Raghunath Path,
RPS More, Danapur, Patna-801503

VERSUS

Commissioner of CGST & Central Excise, Patna-I **: Respondent**
3rd Floor, GST Bhawan, C.R. Building,
Bir Chand Patel,Path, Patna-800001

APPEARANCE:

Smt. Shreya Mundhra, Advocate for the Appellant
Shri S. Dutta, Authorized Representative for the Respondent

CORAM:

HON'BLE SHRI R. MURALIDHAR, MEMBER (JUDICIAL)
HON'BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO.75978/ 2026

DATE OF HEARING: 21.07.2026
DATE OF PRONOUNCEMENT: 04.08.2026

ORDER: [PER SHRI K. ANPAZHAKAN]

The present appeal has been filed assailing the Order-in-Appeal No. 33/Pat/S.Tax/Appeal/2025 dated 11.06.2025 passed by the Commissioner (Appeals), CGST & Central Excise, Patna-I, wherein the Ld. Commissioner (Appeals) has upheld the Order-in-Original No. 98/ST/JC/2024 dated 01.05.2024 passed by the Joint Commissioner, CGST & Central Excise, Patna-I.

2. The facts of the case are that, M/s. Roy Engineers (herein after referred as the Appellant) is a partnership firm, engaged in the business of mining, crushing and trading of stone and stone chips extracted from mines leased to it by the Government of Bihar (Mining/Mineral Department) against payment of Royalty under a mining lease.

2.1. Pursuant to an open tender floated by the Mining Department, Government of Bihar on 15.01.2015, the Appellant participated in the Tender and deposited security/consideration of Rs. 1,48,55,000/-. The Government of Bihar allotted the stone mine to the Appellant vide Allotment Letter (Letter of Intent) No. 92/Khannan dated 03.02.2015, over an area of 12.50 acres, for extraction of stone (approximately 10,00,000 cubic metre / 25,00,000 MT). The formal lease deed pursuant to the said allotment was thereafter executed on 29.08.2016. By reason of the said grant of the right to extract minerals, the Appellant was required to pay Royalty to the State Government, computed with reference to the minerals extracted / removed from the mine.

2.2. Prior to 01.04.2016, the services provided by the Government or a local authority, were covered under the negative list of services under Section 66D(a) of the Finance Act, 1994, and were accordingly not exigible to Service tax. The grant by the Government of the right to use natural resources, including by way of a mining lease, was thus outside the purview of Service tax, and the consideration paid in respect thereof, comprising Royalty, bore no Service tax liability during that period.

2.3. The assignment of the right to use natural resources by the Government was brought within the

Service tax net only with effect from 01.04.2016, by virtue of the amendment to Section 66D (a)(iv) of the Finance Act, 1994 [Notification No. 06/2016-ST dated 18.02.2016], read with Notification No. 22/2016-ST dated 13.04.2016 and CBEC Circular No. 192/02/2016-ST dated 13.04.2016. The liability, if any, on such assignment was cast upon the recipient of the service on reverse charge basis in terms of Section 68(2) read with Notification No. 30/2012-ST as amended by Notification No. 18/2016-ST dated 01.03.2016.

2.4. An investigation was conducted against the Appellant, resulting in the issue of Demand-cum-Show Cause Notice F. No. AE/UO/92/2021-AE/10443-1044 dated 20.10.2021, alleging that the Appellant had received the taxable service of "Right to Extraction of Natural Resources" from the Government of Bihar, but, wilfully failed to obtain registration and to discharge Service tax under reverse charge. Thus, the Notice alleged that the Appellant had suppressed the taxable value of Rs. 5,94,20,000/- with intent to evade tax, and accordingly, proposed recovery of Service tax of Rs. 89,13,000/- under reverse charge for the period April 2016 to June 2017, under the proviso to Section 73(1), along with interest and penalty.

2.5. The demand was computed in the Show Cause Notice is as under:

Period (date of payment after 01.04.2016)	**Settlement Amount / Royalty paid (Rs.)**	**Service Tax Rate**	**Tax Amount (Rs.)**
29.08.2016	2,97,10,000	15%	44,56,500
31.01.2017	2,97,10,000	15%	44,56,500

Period (date of payment after 01.04.2016)	Settlement Amount / Royalty paid (Rs.)	Service Tax Rate	Tax Amount (Rs.)
Total	**5,94,20,000**		**89,13,000**

2.6. The Appellant filed its reply contesting the demand, contending, inter alia, that the Royalty paid to the State Government is in the nature of a tax and not consideration for any service; that a tax cannot be levied upon a tax; that the allotment / grant of the mine having been made prior to 01.04.2016 and hence no Service tax was leviable; and that the demand was barred by limitation.

2.7. On adjudication, the Joint Commissioner, CGST & Central Excise, Patna-I confirmed the demand vide Order-in-Original No. 98/ST/JC/2024 dated 01.05.2024, confirming Service tax of Rs. 89,13,000/- under Section 73(2) [read with the proviso to Section 73(1)], along with interest under Section 75, penalty of Rs. 89,13,000/- under Section 78 and penalty of Rs. 10,000/- under Section 77(2) of the Finance Act, 1994, by invoking the extended period of limitation.

2.8. The Appellant preferred an appeal before the Commissioner (Appeals), CGST & Central Excise, Patna-I, who, vide the impugned Order-in-Appeal No. 33/Pat/S.Tax/Appeal/2025 dated 11.06.2025, upheld the Order-in-Original, holding, inter alia, that the formal lease agreement having been executed on 29.08.2016, i.e. after 01.04.2016, and hence the Appellant was liable to Service tax on the Royalty under reverse charge.

2.9. Aggrieved against the confirmation of demand of service tax along with interest and penalty, the Appellant filed this appeal.

3. The submissions made by the Appellant are summarized as under:

A. <u>The demand is barred by limitation – the issue being purely interpretational, the extended period is not invocable</u>

A.1 The entire demand for the period April 2016 to June 2017 has been raised by a Demand-cum-Show Cause Notice dated 20.10.2021, i.e. wholly beyond the normal period of limitation, by invoking the extended period under the proviso to Section 73(1) of the Finance Act, 1994. The invocation of the extended period is wholly unsustainable and the demand is liable to be set aside on the ground of limitation itself.

A.2 Therefore. During the relevant period, the question whether Royalty / the consideration paid for the assignment of the right to use natural resources is exigible to Service tax was, a highly contentious and purely interpretational issue. This issue was the subject matter of conflicting views before various fora, which ultimately came to be examined by the Hon'ble ***Supreme Court in Mineral Area Development Authority v. Steel Authority of India Ltd., (2024) 21 Centax 378 (SC).*** In such circumstances, no allegation of suppression, fraud, collusion, wilful misstatement or intent to evade can be sustained against the Appellant.

A.3 There has been no suppression of facts on the part of the Appellant. The mine was allotted to the Appellant by the Government of Bihar under a duly executed lease; the Appellant paid Royalty to the State Government and duly filed its statutory VAT returns for the years 2016-17 and 2017-18 disclosing the transactions. The demand has been raised entirely on the basis of the Appellant's own records. A bona fide belief entertained by the Appellant that no Service tax was payable on Royalty cannot constitute suppression with intent to evade.

A.4 This issue is no longer res integra and stands squarely settled by this Tribunal in ***M/s. Srinath Builders & Housing Company Pvt. Ltd. v. Principal Commissioner of Central Goods and Service Tax, Guwahati, 2026 (7) TMI 455 – CESTAT Kolkata***, wherein, on identical facts, the demand of Service tax on Royalty under reverse charge was set aside on the ground of limitation, this Tribunal holding that the issue was interpretational and that there was no proof of suppression or intent to evade.

A.5 Reliance is placed on the following judgments as well:

- ***Bihar State Sugar Corporation Ltd. v. Commissioner 2026 (6) TMI 1298 – CESTAT Kolkata***
- ***Prasad Engineering v. Commissioner 2026 (2) TMI 785 – CESTAT Kolkata***

A.6 Applying the ratio of the aforesaid decision, the Appellant submits that invocation of the extended period in the present case is bad in law, and the entire demand is liable to be set aside on the ground of limitation alone.

A.7 Without prejudice, it is submitted that since the entire demand is revenue neutral as the credit of the service tax if paid would have been available to the Appellant, extended period of limitation is not invocable.

B. <u>In any case, the mining right having been allotted prior to 01.04.2016, no Service tax is leviable.</u>

B.1 The taxable event in the case of a service is the time when the service is provided or agreed to be provided. In terms of the charging provision, Section 66B of the Finance Act, 1994, Service tax is leviable on all services, other than those in the negative list, "provided or agreed to be provided" in the taxable territory. The right to use natural resources was allotted / agreed to be provided to the Appellant vide Allotment Letter (Letter of Intent) No. 92/Khannan dated 03.02.2015, i.e. long prior to 01.04.2016, at which time such services provided by the Government were covered by the negative list under Section 66D(a) and were not exigible to Service tax.

B.2 The relevant date for determining taxability is the date on which the assignment of the right to use natural resources was made / agreed to be made, namely 03.02.2015, and not the date of subsequent execution of the formal lease deed on 29.08.2016. Once the tender was accepted and the mine was allotted to the Appellant vide the letter dated 03.02.2015, the assignment of the right stood agreed to be provided, and the later execution of the formal lease was merely a continuation of the already concluded arrangement. The finding in the impugned Order that the benefit is unavailable because the lease agreement was executed on 29.08.2016 is therefore erroneous.

B.3 The grant of natural resources not having been excluded from the negative list prior to 01.04.2016, no Service tax implication can be fastened upon the Appellant in respect of an allotment made on 03.02.2015, even though the consideration (Royalty) was paid periodically, spilling over after 01.04.2016. The Point of Taxation Rules, 2011 merely provide the machinery for collection of the tax and the point at which it becomes payable; they can neither enlarge the charge nor render taxable a service that was not taxable on the date it was provided or agreed to be provided.

B.4 The issue is no longer res integra and stands concluded in favour of the Appellant, it having been consistently held that where the assignment of the right to use natural resources / grant of the mining lease was prior to 01.04.2016, Service tax cannot be fastened even if the consideration is paid thereafter. Reliance is placed, inter alia, on:

(a) Principal Commissioner v. S.R. Traders, (2023) 9 Centax 407 (Tri.-Del), affirmed by the Hon'ble Supreme Court in (2023) 9 Centax 408 (SC);

(b) M/s. Madhya Pradesh State Mining Corporation Ltd. v. Pr. Commissioner, CGST & CE, (2023) 10 Centax 253 (Tri.-Del);

(c) National Aluminium Company Ltd. v. Commissioner, CGST & CX, Bhubaneswar, 2024 (5) TMI 621 (Tri.-Kol);

(d) Cement Corporation of India Ltd. v. Commissioner, CGST & CE, Guwahati, 2024 (6) TMI 192 (Tri.-Kol);

(e) CESC Ltd. v. Commissioner of Central Tax, CGST & CE, Kolkata, 2025 (7) TMI 928 (Tri.-Kol);

(f) Tirupati Build-Con (P) Ltd. v. Commissioner, CGST & CE, Jabalpur, 2025 (8) TMI 408 (Tri.-Del);

(g) South Eastern Coalfields Ltd. v. Commissioner, CGST & CE, Raipur, 2025 (1) TMI 1781 and 2026 (5) TMI 508 (Tri.-Del); and

(h) ***M/s. Tarini Prasad Mohanty v. Commissioner, CGST & Central Excise, Rourkela, Final Order No. 75767/2026 dated 23.06.2026 – CESTAT Kolkata.***

B.5 It is therefore submitted that where the mining lease / assignment of the right to use natural resources was prior to 01.04.2016, Service tax cannot be fastened even if the consideration is paid thereafter, and set aside the demand of Service tax along with interest, holding further that no penalties were imposable.

B.6 Relying on the aforesaid principles, the entire demand in the present case is liable to be set aside on this ground alone.

C. No interest is payable and no penalty is imposable

C.1. It is submitted that Interest under Section 75 of the Finance Act, 1994 is merely accessory to the principal demand of Service tax. The demand of Service tax being itself unsustainable, both on limitation and on merits, no interest is payable by the Appellant.

C.2. The demand being unsustainable, no penalty under Section 78 or Section 77(2) of the Finance Act, 1994 is imposable. Further, penalty under Section 78 is predicated upon fraud, collusion, wilful misstatement or suppression of facts with intent to evade tax, none of which is present in the facts of the case. The dispute turning entirely upon an interpretational question of taxability, the ingredients necessary for the imposition of penalty are wholly absent, as held in Srinath Builders (supra) and Tarini Prasad Mohanty (supra).

3.1. In view of the above submissions, the Appellant prayed for setting aside the demands of service tax along with interest and penalty confirmed in the impugned order.

4. The Ld. A.R. reiterated the findings in the impugned order.

5. Heard both sides and perused the appeal records.

6. We find that the Appellant contested the issue on the ground of limitation. In this regard, we find that the demand has been raised and confirmed in this case for the period April 2016 to June 2017 and the Show Cause Notice was issued on 20.10.2021, by invoking extended period of limitation. Thus, we find that the entire demand confirmed in this case falls wholly beyond the normal period of limitation.

6.1. We find that during the relevant period, the question whether Royalty paid for the assignment of the right to use natural resources is exigible to Service tax or not was in dispute. This issue was the subject matter of conflicting views. Finally, the Hon'ble ***Supreme Court examined the issue in Mineral Area Development Authority v. Steel Authority of India Ltd., (2024) 21 Centax 378 (SC) and decided the issue.*** Under such circumstances, we are of the view that no allegation of suppression, fraud, collusion, wilful misstatement or intent to evade can be sustained against the Appellant. Thus, in this case, we find that there is no suppression of facts on the part of the Appellant. The mine was allotted to the Appellant by the Government of Bihar under a duly executed lease and the Appellant paid Royalty to the State Government and duly filed its statutory VAT returns for the years 2016-17 and 2017-18 disclosing the transactions. We also find that the demand has been raised entirely on the basis of the Appellant's own records. A bona fide belief entertained by the Appellant that no Service tax was payable on Royalty cannot constitute suppression with intent to evade. Accordingly, we hold that the extended period of limitation cannot be invoked in this case to demand service tax.

6.2. We also find that this issue is no longer res integra and stands squarely settled by this Tribunal in ***M/s. Srinath Builders & Housing Company Pvt. Ltd. v. Principal Commissioner of Central Goods and Service Tax, Guwahati, 2026 (7) TMI 455 – CESTAT Kolkata***, wherein, on identical facts, the demand of Service tax on Royalty under reverse charge was set aside on the ground of limitation, this Tribunal holding that the issue was interpretational and that there was no proof of suppression or intent to evade. The relevant portion of the said decision is reproduced below:

> ***"... The issue involved relates to the taxability of Royalty under the category of 'assignment of right to use natural resources service', a matter which had been the subject matter of considerable judicial debate and conflicting views before various judicial fora... Such circumstances clearly demonstrate that the issue was interpretational and highly contentious. ... no material has been brought on record to establish any wilful suppression of facts, fraud, collusion, misstatement or deliberate intent***

> ***on the part of the appellant to evade payment of Service Tax… Accordingly, we hold that the demand confirmed under this category is barred by limitation and is therefore unsustainable."***

6.3. In support of our view that extended period is not invocable on such interpretational issues, we rely on the following judgments as well:

- ***Bihar State Sugar Corporation Ltd. v. Commissioner 2026 (6) TMI 1298 – CESTAT Kolkata***
- ***Prasad Engineering v. Commissioner 2026 (2) TMI 785 – CESTAT Kolkata***

6.4. Applying the ratio of the aforesaid decisions, we hold that the invocation of the extended period in the present case is bad in law, and hence we hold that the entire demand is liable to be set aside on the ground of limitation alone.

7. Regarding merits of the case, the Appellant submits that the mining right having been allotted prior to 01.04.2016 and hence no Service tax is leviable. It is the submission of the Appellant that taxable event in the case of a service is the time when the service is provided or agreed to be provided. In terms of the charging provision, Section 66B of the Finance Act, 1994, Service tax is leviable on all services, other than those in the negative list, "provided or agreed to be provided" in the taxable territory. The right to use natural resources was allotted / agreed to be provided to the Appellant vide Allotment Letter (Letter of Intent) No. 92/Khannan

dated 03.02.2015, i.e. long prior to 01.04.2016, at which time such services provided by the Government were covered by the negative list under Section 66D(a) and were not exigible to Service tax. For ready reference, the said Allotment Letter is extracted below:-

English translation of the original Hindi document (District Mining Office, Shekhpura)

Annexure – 2

DISTRICT MINING OFFICE, SHEKHPURA

Letter No. 92 / Mining

Date: 03/02/2015

To,

Roy Engineers,
Prop. Shri Abhay Kumar Rai, S/o Shri Sudhanshu Prasad Rai,
Basant Bihar Colony,
Raghunath Path, Bihar Logistic Factory,
R.P.S. Road, Danapur (Patna).

Subject: In-principle approval of stone plots taken on settlement over an area of 12.50 acres in Plot Nos. 366(P), 01(P), Block No. 17, Mauza Jamuara & Nirpur, within Shekhpura district.

With reference to the above subject, it is to inform you that, by order of the Collector, Shekhpura dated 29/01/2015, in-principle approval of stone plots over an area of 12.50 acres in Plot Nos. 366(P), 01(P), Mauza Jamuara & Nirpur is being granted to you on the following terms and conditions:—

1. Mauza Jamuara & Nirpur, Plot Nos. 366(P), 01(P), Block No. 17.
2. Area: 12.50 acres.
3. Mineral: Ordinary stone.
4. Period: The lease shall be valid for 5 (five) years from the date of execution, and the executed document must be registered; failing which the lease shall be cancelled.
5. An amount equal to 10 percent of the settlement amount of the stone plots must be deposited as security (after adjusting the advance amount and the amount deposited during the auction). This security shall be adjusted against the final installment, provided that there are no arrears outstanding against the lessee and that the lessee's work is satisfactory.
6. Within 120 days of this in-principle approval order, the mining lease deed in Form 'D' must be submitted along with the following documents:—
   (a) The Mining Plan of the concerned mining lease area must be prepared and approved in accordance with the provisions laid down in the rules, and submitted.
   (b) An environmental clearance certificate must be obtained from the State Level Committee (SEIAA) of the Ministry of Environment and Forests, Government of India, and submitted.
   (c) 20 percent of the settlement amount (first installment) must be paid by bank draft.
   (d) Two percent of the first installment, together with the surcharge payable thereon, must be paid to the Income Tax Department under the income tax head by bank draft made payable to it. Two percent shall be payable with each installment.
   (e) As a separate fund, two percent of the first installment must be paid by bank draft made payable to the District Magistrate, Shekhpura. This 2 percent amount must be paid with each installment.

(f) A map of the applied-for area (in conformity with the village original map) must be submitted.

(g) Immediately after execution of the mining lease deed, the lessee must have the said executed lease deed registered and submit it.

7. The settlement amount shall be paid in five installments. The first installment must be paid before execution of the lease, and the remaining installments must be paid each year before 31 January of the following calendar year.

8. If an installment is not paid by the fixed date, simple interest at 24 percent shall be charged for up to two months; thereafter, action shall be taken to cancel the mining lease.

9. On dispatch of minerals in excess of the settlement amount, additional royalty at the prevailing rate shall be payable.

10. With every vehicle, a transit pass printed/verified by the Mines and Geology Department must be issued, in which the amount recovered must also be recorded.

11. A register must be maintained recording the details of the minerals produced and dispatched from the lease area.

12. Recording the details of the dispatched minerals, a monthly return must be filed in the office of the undersigned by the 15th day of the following month. In the event of delay, action shall be taken as per the rules.

13. A signboard must be installed in the lease area recording the lessee's name and address, the details of the lease area, and the lease period; and the boundary pillar of the lease must always be kept in place.

14. In light of clause 7 of Part VII of the lease deed, stone mineral must be made available to the Works Department on a priority basis. Only after the supply to the Works Department has been ensured may stone be sold/supplied to any other persons.

15. Mining work must be carried out in compliance with the provisions of the BMMC Rules, 1972 (as amended), the terms and conditions laid down in the Mining Plan and the environmental clearance certificate thereunder, and all other relevant rules/provisions.

16. The provisions of the Mines and Minerals (Development and Regulation) Act, 1957, the Bihar Minor Mineral Concession Rules, 1972 (as amended), the Bihar Minerals (Prevention of Illegal Mining, Transportation and Storage) Rules, 2003 (as amended), and other relevant Acts/Rules must be complied with. In addition, the directions issued from time to time by the State Government / Collector must be complied with.

17. On failure to comply with the above terms and conditions, a show-cause notice shall be issued and action taken to cancel the mining lease.

18. The Collector shall have the right, at any time, to cancel the tender and the settlement by passing a reasoned order in the interest of the Government.

Sd/-
Mineral Development Officer,
Shekhpura.

[Round seal: District Mining Office, Shekhpura]

7.1. We observe that the relevant date for determining taxability is the date on which the assignment of the right to use natural resources was made / agreed to be made, namely 03.02.2015, and not the date of subsequent execution of the formal lease deed on 29.08.2016. Once the tender was accepted and the mine was allotted to the Appellant vide the letter dated 03.02.2015, the assignment of the right stood agreed to be provided, and the later execution of the formal lease was merely a continuation of the already concluded arrangement. The finding in the impugned Order that the benefit is unavailable because the lease agreement was executed on 29.08.2016 is therefore erroneous.

7.2. We find that the grant of natural resources has not been excluded from the negative list prior to 01.04.2016 and hence no Service tax implication can be fastened upon the Appellant in respect of an allotment made on 03.02.2015, even though the consideration (Royalty) was paid periodically, spilling over after 01.04.2016. The Point of Taxation Rules, 2011 merely provide the machinery for collection of the tax and the point at which it becomes payable; they can neither enlarge the charge nor render taxable a service that was not taxable on the date it was provided or agreed to be provided.

7.3. We find that the issue is no longer res integra and stands concluded in favour of the Appellant, it having been consistently held that where the assignment of the right to use natural resources / grant of the mining lease was prior to 01.04.2016, Service tax cannot be fastened even if the consideration is paid thereafter. In support of this view, we place our reliance on the following decisions:

(i) Principal Commissioner v. S.R. Traders, (2023) 9 Centax 407 (Tri.-Del), affirmed by the Hon'ble Supreme Court in (2023) 9 Centax 408 (SC);

(j) M/s. Madhya Pradesh State Mining Corporation Ltd. v. Pr. Commissioner, CGST & CE, (2023) 10 Centax 253 (Tri.-Del);

(k) National Aluminium Company Ltd. v. Commissioner, CGST & CX, Bhubaneswar, 2024 (5) TMI 621 (Tri.-Kol);

(l) Cement Corporation of India Ltd. v. Commissioner, CGST & CE, Guwahati, 2024 (6) TMI 192 (Tri.-Kol);

(m) CESC Ltd. v. Commissioner of Central Tax, CGST & CE, Kolkata, 2025 (7) TMI 928 (Tri.-Kol);

(n) Tirupati Build-Con (P) Ltd. v. Commissioner, CGST & CE, Jabalpur, 2025 (8) TMI 408 (Tri.-Del);

(o) South Eastern Coalfields Ltd. v. Commissioner, CGST & CE, Raipur, 2025 (1) TMI 1781 and 2026 (5) TMI 508 (Tri.-Del); and

(p) ***M/s. Tarini Prasad Mohanty v. Commissioner, CGST & Central Excise, Rourkela, Final Order No. 75767/2026 dated 23.06.2026 – CESTAT Kolkata.***

7.4. Thus, by relying on the ratio of the decisions cited supra, we hold that where the mining lease / assignment of the right to use natural resources was prior to 01.04.2016, Service tax cannot be fastened even if the consideration is paid thereafter. In the present case since the right has crystallized on the date when the mining id assigned to the Appellant, in principle, that date is to be taken as the date of assignment of the mining rights to the Appellant. Accordingly, we hold that the demand of service tax confirmed in the impugned order is not sustainable and hence we set aside the same. As the demand of Service tax is not sustained, no interest or penalty imposable and hence we set aside the same.

(Order Pronounced in Open court on 04.08.2026)

(R. MURALIDHAR)
MEMBER (JUDICIAL)

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

RKP