CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHENNAI
REGIONAL BENCH - COURT No. I

Service Tax Appeal No.41928 of 2016

(Arising out of Order-in-Original Nos. CBE/ST/23 & 24/2016-Commr. dated 30.06.2016 passed by Commissioner of Central Excise, Customs and Service Tax, Coimbatore)

M/s. Consortium Clinical Research Pvt. Ltd. **.... Appellant**
9/41, Sri Kalki Gardens,
Sugunapuram,
Kuniyamuthur Post,
Coimbatore-641 008.

VERSUS

Commissioner of GST & Central Excise ... Respondent
Coimbatore Commissionerate
No.6/7, ATD Street
Race Course Road
Coimbatore 641 018.

AND

Service Tax Appeal No. 41929 of 2016

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APPEARANCE :
Shri M. Karthikeyan, Advocate for the Appellant
Ms. Anandalakshmi Ganeshram, Authorized Representative for the Respondent

CORAM :
HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)
HON'BLE MR. AJAYAN T.V., MEMBER (JUDICIAL)

FINAL ORDER Nos.40988-40989/2026

DATE OF HEARING : 25.03.2026
DATE OF DECISION : 04.09.2026

Per: Shri Ajayan T.V.

These two connected appeals are directed against the common impugned order comprised in Orders-in-Original Nos. CBE/ST/23 & 24/2016-Commr. dated 30.06.2016, passed by the Commissioner of Central Excise, Customs and Service Tax, Coimbatore ("the Adjudicating Authority"). By that order a cumulative demand of Service Tax of Rs. 65,25,515/- has been confirmed against the Appellant, M/s. Consortium Clinical Research Pvt. Ltd. ("CCRP"), together with interest under Section 75 and penalties. Since both appeals arise from a common set of facts and a common order, they were heard together at and are disposed of by this common Final Order.

2. The relevant facts are that CCRP is a Clinical Research Organisation ("CRO") based at Coimbatore. It provides contract research services to the pharmaceutical, biotechnology and medical device industries, including bio-pharmaceutical development, bio-assay development, pre-clinical and clinical research, clinical trial management and pharmacovigilance in relation to the testing and analysis of newly developed drugs on human participants.

3. As early as the year 2010, the Superintendent (Preventive), Coimbatore Commissionerate addressed letters to CCRP calling for particulars of its clinical research activities. It is not in dispute that CCRP responded to each of those letters and placed before the Department the entire nature and character of its business. No proceedings followed at that stage.

4. In the year 2014 investigation was conducted stating that intelligence gathered by the Service Tax Survey, Research and Intelligence Wing indicated that CCRP had rendered "Technical Testing and Analysis Service" without discharging the applicable Service Tax. CCRP was called upon to furnish audited balance sheets for 2009-10 to 2013-14, Form 26AS statements and details of the nature of its activities, and it furnished all of these. By further correspondence dated 21.04.2014 and 26.05.2014, CCRP additionally furnished a write-up on the "Clinical Research Work Flow", copies of its agreements with the Sponsors, namely M/s. Ind-Swift Ltd. of Chandigarh, M/s. Issar Pharma (P) Ltd. of Hyderabad and M/s. Accutest Research Laboratories (I) Pvt. Ltd., and sample agreements executed with individual investigators.

5. By letter dated 02.12.2014, the Department specifically asked CCRP whether it held any permission from the Drugs Controller General of India

("DCGI") to conduct clinical trials. Following CCRP's reply dated 20.12.2014, and a statement recorded from its MD, Show Cause Notices (SCNs) as detailed below came to be issued, alleging short payment of service tax on two distinct counts as shown.

SCN Reference	**Nature of Service**	**Period of Demand**	**Tax Demanded (Rs.)**
3/2015-Commr. dated 08.04.2015	Technical Testing & Analysis Service	01.10.2009 to 31.03.2014	60,78,676.00
3/2015-Commr. dated 08.04.2015	Commercial Coaching & Training	01.10.2009 to 31.03.2014	2,19,395.00
19/2015-DC dated 11.09.2015	Technical Testing & Analysis Service	01.04.2014 to 31.07.2014	2,27,444.00
		Total	**65,25,515.00**

6. CCRP in its replies dated 06.05.2015 and 09.10.2015, which incidentally remained uncontroverted by the Department at any stage of these proceedings, explained that under the regulatory scheme administered by the DCGI, permission to conduct a clinical trial is granted only to the Sponsor of the drug, that is, the pharmaceutical company that owns the molecule. It explained further that no mechanism exists, and none has ever existed, by which a Clinical Research Organisation as such may itself apply for or be granted DCGI approval in its own name. A CRO such as CCRP is engaged by the Sponsor under a contract of agency to execute and co-ordinate the very trial that the DCGI has approved, and it registers the trial with the Clinical Trials Registry of India (CTRI).

7. Notification No. 11/2007-ST dated 01.03.2007, and from 01.07.2012 Entry 7 of the Mega Exemption Notification No. 25/2012-ST dated 20.06.2012, exempted the testing and analysis of newly developed drugs on human participants where undertaken by "a Clinical Research Organisation approved to conduct clinical trials by the Drugs Controller General of India." On this footing, CCRP took the position that its testing services stood exempt, and that it could not, in consequence, have collected Service Tax from its Sponsors, who were themselves not liable to bear such a levy.

8. Apart from reiterating its stand on exemption in its replies dated 06.05.2015 and 09.10.2015, CCRP also pointed to the correspondence of the year 2010 as showing that the Department was throughout aware of, and had inquired into, the very activity now sought to be taxed, so that no suppression could be attributed to it. While disputing liability generally, CCRP did not specifically contest the proposal to demand Rs. 2,19,395/- on the "Commercial Training or Coaching" head.

9. After due process of law, the Adjudicating Authority, vide the impugned order dated 30.06.2016, held that the extended period of limitation under the proviso to Section 73(1) of the Act was rightly invoked. The demand of Rs. 63,06,120/- towards Service Tax on "Technical Testing and Analytical Service" for the period 01.10.2009 to 31.07.2014, was confirmed on the finding that DCGI approval had been granted to the Sponsors and not to CCRP, so that the exemption was unavailable to CCRP. The Adjudicating Authority also confirmed a further demand of Rs. 2,19,395/- towards Service Tax on "Commercial Training or Coaching Service" for the period 01.10.2009 to 31.03.2014. The demands were confirmed along with appropriate interest and penalties were also imposed, a penalty of Rs. 62,98,071/- under Section 78, a penalty of Rs.22,744/- under Section 76, a penalty of Rs.10,000/- under Section 77(2) and a penalty of Rs.50,000/- under Section 77(1)(a). Aggrieved, CCRP is in appeal before this Tribunal.

10. Shri M. Karthikeyan, learned Advocate for the Appellant, made in substance a three-fold submission. First, and on the merits of the larger of the two demands in issue, he contended that the requirement of "approval by the DCGI" in the exemption entry could not be read to require an independent approval of the CRO itself, since only Sponsors are in fact granted such approval. Such a reading would import into the exemption a condition no CRO could ever fulfil, and would reduce the exemption, insofar as it purports to benefit CROs, to a dead letter. Secondly, and independently, Ld. Counsel urged that the demand of Rs. 2,19,395/- confirmed on the head of Commercial Training or Coaching proceeds on a mischaracterisation of the underlying transaction. It was pointed out that the amount was not a fee charged by CCRP as a commercial training or coaching centre, but a deposit collected from certain employees who were trained and appointed on the condition that they would serve CCRP for a minimum guaranteed period of one year, and recovered only where such an employee resigned before completing

that period. Such a recovery is in the nature of compensation for breach of the employee's undertaking, and does not answer the description of consideration for any taxable service, whether under the pre-negative list definition of commercial training or coaching service or under Section 66E(e) of the Act. Thirdly, and as a further and independent ground applicable to both demands, Ld. Counsel argued that the extended period of limitation could not have been invoked. The facts material to the demands, namely the nature of CCRP's business, its status as a CRO, the identity of its Sponsors and the basis of its claim to exemption, stood disclosed to the Department and were actively inquired into by it as far back as 2010, several years before either show cause notice came to be issued. There was, in these circumstances, no suppression, and much less, any suppression accompanied by an intent to evade tax, of the kind indispensable to a valid invocation of the proviso to Section 73(1).

11. Ms. Anandalakshmi Ganeshram, learned Authorised Representative for the Respondent Department, supported the impugned order in its entirety. On the larger demand, she submitted that the plain language of the exemption notification requires the Clinical Research Organisation itself to be the approved entity, and that CCRP has at no stage produced any approval issued in its own name. The benefit of an exemption notification, she argued, must, particularly after the law declared by the Constitution Bench in Commissioner of Customs v. Dilip Kumar and Company, be construed strictly against the assessee. On the demand relating to Commercial Training or Coaching, she supported the reasoning of the Adjudicating Authority and submitted that the true nature and correct characterisation of the amount collected is a matter for appreciation of the evidence on record. On limitation, she maintained that the correspondence of 2010 was confined to preliminary inquiries that did not proceed further, and could not substitute for the disclosures statutorily required at the time of registration and return filing, which CCRP admittedly did not make until July 2014. She relied on decisions in Synchron Research Services P. Ltd. Vs. Commr. of S.T., Ahmedabad, 2011 (24) S.T.R. 654 (Tri. – Ahmd.) and Commr. of CGST, Ex. Cus. & S.T. Indore Vs. Diabetes Thyroid Hormone Research Institute Pvt. Ltd., 2019 (24) G.S.T.L. 560 (Tri. – Del.)

12. We have heard the rival submissions and perused the materials available on record.

13. We find that the issues that arise for our determination are:

(I) Whether the Technical Testing and Analysis Service rendered by CCRP, is exempt from Service Tax under Notification No. 11/2007-ST and, with effect from 01.07.2012, under Entry 7 of Notification No. 25/2012-ST;

(II) Whether the demand of Rs. 2,19,395/- confirmed on the head of Commercial Training or Coaching is sustainable;

(III) Whether the extended period of limitation under the proviso to Section 73(1) of the Act was rightly invoked; and

(IV) whether the penalties imposed are sustainable.

14. On the issue of entitlement to the exemption notifications, we find that the Notification No. 11/2007-ST dated 01.03.2007, operative until its rescission with effect from 01.07.2012, exempted the taxable service specified in Section 65(105)(zzh) of the Act, being technical testing and analysis service, where "provided or to be provided by a Clinical Research Organisation approved to conduct clinical trials by the Drugs Controller General of India," in relation to testing and analysis of newly developed drugs, including vaccines and herbal remedies, on human participants, to ascertain the safety and efficacy of such drugs. With effect from 01.07.2012, materially identical language was carried into Entry 7 of the Mega Exemption Notification No. 25/2012-ST dated 20.06.2012, which exempts "services by way of technical testing or analysis of newly developed drugs, including vaccines and herbal remedies, on human participants by a clinical research organisation approved to conduct clinical trials by the Drugs Controller General of India."

15. The Adjudicating Authority read this language to mean that the CRO itself must be the holder of an approval issued by the DCGI. Finding that no such approval had been issued to CCRP, and that the approvals on record had instead been granted to the Sponsors, M/s. Ind-Swift Ltd., M/s. Issar Pharma (P) Ltd. and M/s. Accutest Research Laboratories (I) Pvt. Ltd., the Adjudicating Authority held the exemption to be inapplicable. The Ld. Authorised Representative has defended this reading by reference to the rule of strict construction of exemption notifications restated by the Constitution Bench in ***Commissioner of Cus (Import) Mumbai v. Dilip Kumar & Company***, ***2018 (361) ELT 577 (SC)***, where it was held that any ambiguity in the eligibility clause

of an exemption notification must enure to the benefit of the Revenue and not the assessee.

16. We have given this submission our careful and anxious consideration, for it raises a question of some difficulty, and we would not wish to be understood as diluting the discipline that Dilip Kumar and Company enjoins upon this Tribunal. That discipline, however, applies where a notification is genuinely ambiguous, that is, where the text is reasonably capable of being read in more than one way and a Court is asked to resolve that ambiguity. Whether that stage is even reached here is a question we need not answer in the abstract, for the precise interpretive question before us is no longer res integra.

17. In ***Deenanath Mangeshkar Hospital & Research Centre v. Commissioner of Central Excise & Customs, Pune-III, 2019 (11) TMI 1511 - CESTAT Mumbai,*** a coordinate Bench of this Tribunal was confronted with an identical objection under this very notification. The assessee there conducted trials under tripartite agreements bearing DCGI-approved protocol numbers and stood duly registered with the Clinical Trial Registry of India, yet had not been separately approved as an institution by the DCGI. The Tribunal examined Rule 122-DAB of the Drugs and Cosmetics Rules, 1945, which describes a "clinical research organisation" only as "an individual or an organisation (commercial, academic or other) to which the sponsor may transfer or delegate some or all of the tasks, duties and/or obligations regarding a clinical trial provided that all such contractual transfers or obligations are defined in writing." It held that the expression 'clinical research organization' does not find definition within these Rules and it would therefore appear that the 'clinical research organization' is a generic description for agencies that undertake clinical trial of new drugs. It also found that clinical trials are conducted under permission granted to the Sponsor by the Licensing Authority under Rule 122-DA read with Rule 122-DAC, and that there was "nothing on record" to show that "a general permission of the Drugs Controller General of India" was mandated as a precondition to the exemption. It accordingly held the trials exempt and set aside both the demand and the penalty consequent upon it.

18. The facts of the present case admit of no meaningful distinction. CCRP conducted its clinical trials under written agreements with its Sponsors, M/s. Ind-Swift Ltd., M/s. Issar Pharma (P) Ltd. and M/s. Accutest Research Laboratories (I) Pvt. Ltd., each of whom held DCGI-approved

permission for the very trials in question. CCRP's case, at no stage controverted by the Department, is that its trial activity stood registered with the Clinical Trial Registry of India. On the ratio of Deenanath Mangeshkar Hospital, which we respectfully agree with and adopt, this suffices to bring CCRP within the description of "a Clinical Research Organisation approved to conduct clinical trials by the Drugs Controller General of India" in Notification No. 11/2007-ST and, correspondingly, in Entry 7 of Notification No. 25/2012-ST.

19. Ld. A.R. relied on ***Commissioner of CGST, Central Excise & Service Tax, Indore v. Diabetes Thyroid Hormone Research Institute Pvt. Ltd., 2019 (24) GSTL 560 (Tri-Del)***, a decision that cuts the other way on its own facts. In the said decision the assessee claiming the exemption was, on the facts found, merely a trial site, being the institution at which the clinical trial was physically conducted, and not itself a Clinical Research Organisation. Since the CRO function, the Sponsor, the trial site and the investigator are separate and distinct roles in the scheme of a clinical trial, this Tribunal held that the exemption, being available only to the entity actually functioning as the CRO, could not be claimed by a participant occupying merely the trial-site role, and it set aside an order of the Commissioner (Appeals) that had held otherwise. That decision does not assist the Department here, for CCRP's role in the present case is not that of a trial site. CCRP is, on the impugned order's own description and never disputed by the Department at any stage, a Clinical Research Organisation engaged in bio-pharmaceutical development, bio-assay development, pre-clinical and clinical research, and clinical trial management for its Sponsors. CCRP thus occupies the CRO role that the appellant in Diabetes Thyroid Hormone Research Institute was found not to occupy. That decision is accordingly distinguishable on facts and does not detract from the conclusion reached above. Its ratio, that the exemption runs to the entity actually performing the CRO function and not to every participant in the trial, is if anything consistent with and supportive of the conclusion we have reached here.

20. This conclusion is reinforced, rather than displaced, by the regulatory scheme itself. The impugned order too doesn't contradict that, the regulatory scheme nowhere empowers the DCGI to grant an approval to a Clinical Research Organisation independently of its approval of a Sponsor's trial. To read the exemption as additionally requiring a free-

standing institutional approval that the regulator does not, and did not at the relevant time, issue to any CRO would impose a condition no CRO could ever satisfy. Such a reading offends the settled canon that the law does not require the performance of an impossibility, *lex non cogit ad impossibilia*.

21. We emphasise that we have not overlooked the Ld. Authorised Representative's reliance on ***Commissioner of Cus (Import) Mumbai v. Dilip Kumar & Company***, ***2018 (361) ELT 577 (SC)***. It flows from the said decision that an ambiguity in the eligibility clause of an exemption notification is to be resolved in favour of the Revenue. It does not instruct that a clause be treated as ambiguous where a coordinate Bench, construing this very notification against this very regulatory scheme, has already found it to bear one sensible meaning. There being, on the state of the coordinate bench decision, no genuine ambiguity left to resolve, Dilip Kumar and Company is not attracted. We accordingly hold that the Technical Testing and Analysis Service rendered by CCRP is exempt from Service Tax under Notification No. 11/2007-ST for the period up to 30.06.2012, and under Entry 7 of Notification No. 25/2012-ST for the period thereafter. It follows, on this finding of merits alone, that the demand of Rs. 63,06,120/- confirmed under this head cannot be sustained. The other decision relied on by the Ld. A.R. i.e. Synchron Research Services P. Ltd. is distinguishable in the facts of the case.

22. Coming to the second issue, we find that the show cause notice and the impugned order proceeded on the footing that the sum of Rs. 2,19,395/- represented a fee collected by CCRP for commercial training or coaching rendered by it as a business. The record, does not reveal any evidence relied upon by the Department in the SCN. However, the Adjudicating Authority has chosen to rely on a portion of the statement of the MD of the appellant, which to our mind discloses a materially different transaction. CCRP recruited certain employees for training and appointment on the condition that each such employee would serve CCRP for a minimum guaranteed period of one year. A deposit was taken from the employee at the time of such training and appointment, refundable on completion of that period. Where an employee resigned before completing the guaranteed period, the deposit already collected was retained, or an equivalent amount was recovered from the employee's dues. It is this recovery, and not any fee charged to outside

trainees for a commercial training or coaching service, that has been brought to tax.

23. For the period up to 30.06.2012, the taxable service in question was "commercial training or coaching service" under Section 65(105)(zzc) read with Section 65(26) of the Act, which presupposes a commercial training or coaching centre rendering training or coaching to a trainee for a fee or other consideration paid for the imparting of skill or knowledge. The relationship between CCRP and the employees from whom this deposit was recovered was, throughout, one of employer and employee under a contract of service. Any training CCRP gave them was given in that capacity and for its own business purposes, and not as a service rendered by a commercial training or coaching centre to a trainee in the sense contemplated by Section 65(105)(zzc). No part of the amount recovered was a fee charged for imparting knowledge or skill. It was security taken to guard against the cost and disruption that the premature exit of a trained employee causes to an employer, refundable where the condition of minimum service stood fulfilled. Such a recovery falls outside the scope of commercial training or coaching service altogether.

24. Assuming any part of this demand were referable to the period after 01.07.2012, when the negative list regime came into force, the amount would still not answer the description of consideration for a declared service under Section 66E(e) of the Act, which brings to tax an agreement to refrain from an act, to tolerate an act or a situation, or to do an act, entered into for consideration. The Hon'ble Madras High Court in ***GE T & D India Limited v. Deputy Commissioner of Central Excise, Chennai, 2019 (12) TMI 1566***, held that notice pay recovered by an employer from an employee who leaves without completing the notice period does not give rise to the rendition of any service, by either the employer or the employee, and does not attract Section 66E(e). This view has since been consistently followed. In T***he Lalit Mumbai v. Commissioner of CGST & Central Excise-Delhi East, 2025 (3) TMI 680 - CESTAT New Delhi***, and in ***Cosmo First Limited v. Commissioner of C.E. & S.T., Vadodara-I, 2025 (10) TMI 9 - CESTAT Ahmedabad,*** this Tribunal, extended the same reasoning to amounts recovered by an employer from an employee on premature resignation before completion of a minimum agreed period of service, holding such amounts to be compensation for breach of the

employment contract and not consideration for any agreement to tolerate an act or situation. This reasoning applies with equal force to a deposit taken from an employee and forfeited on premature resignation, which is compensation of precisely this character. For these reasons, the demand of Rs. 2,19,395/- confirmed on the head of Commercial Training or Coaching cannot be sustained on merits. Whether tested against the pre-negative list definition of commercial training or coaching service or against Section 66E(e) of the post-negative list regime, the amount in question is not consideration for any taxable service. It is compensation recovered from certain employees for breach of their undertaking to serve CCRP for a minimum guaranteed period, and stands on the same footing as the notice pay and bond forfeiture recoveries considered in GE T & D India Limited, The Lalit Mumbai and Cosmo First Limited. Whether this demand is also barred by limitation, along with the balance of the demand on Technical Testing and Analysis Service, is examined next.

25. As to the third issue, i.e., whether the extended period of limitation has been rightly invoked, it is worthwhile to recall the statutory text at the outset. Section 73(1) of the Act, as it stood at the relevant time, empowered the proper officer to serve notice within the normal period of one year, extended to eighteen months with effect from 28.05.2012, of the relevant date. The proviso extends that period to five years where the tax has escaped assessment "by reason of fraud, collusion, wilful mis-statement, suppression of facts, or contravention of any of the provisions of this Chapter or of the rules made thereunder with intent to evade payment of service tax." On a long and unbroken line of authority, each of the five ingredients of the proviso must be attended by an intent to evade payment of tax. The provision does not contemplate a suppression that is merely inadvertent, or an omission that is innocent of that intent.

26. In ***Pushpam Pharmaceuticals Co. v. Collector of Central Excise, 1995 (78) ELT 401 (SC),*** the Supreme Court held that the expression "suppression of facts" in this very context "can have only one meaning that the correct information was not disclosed deliberately to escape from payment of duty", and further that "where facts are known to both the parties, the omission by one to do what he might have done, and not that he must have done, does not render it suppression." This principle was reaffirmed in ***Continental Foundation Joint Venture v.***

Commissioner of Central Excise, Chandigarh, ***2007 (216) ELT 177 (SC)***. It was applied with particular emphasis in ***Uniworth Textiles Ltd. v. Commissioner of Central Excise, Raipur***, ***2013 (288) ELT 161 (SC),*** where the Supreme Court held, in terms that bind this Tribunal, that "mere non-payment of duties is not equivalent to collusion or wilful mis-statement or suppression of facts", and that something positive, over and above mere inaction or failure, is indispensable before the extended period can be invoked.

27. Tested against this settled position, the invocation of the extended period in the present case cannot be sustained. It is not disputed, and could not be disputed since it appears from the impugned order itself, that the Department, through the Superintendent (Preventive), addressed itself to the precise question of CCRP's clinical research activities as early as the year 2010, and that CCRP responded fully to that inquiry. A suppression contemplated by the proviso to Section 73(1) is a suppression from the Department. It is difficult to conceive how CCRP can be said to have suppressed from the Department a fact the Department had itself elicited and was already investigating several years in advance of the show cause notices. The most that can be said against CCRP is that it did not, of its own motion, register itself or file returns during the disputed period. That omission proceeded, as the record bears out, from a stated and consistently maintained belief that its testing services stood exempt under Notification No. 11/2007-ST, a belief resting on a tenable, if ultimately debatable, reading of that notification. An interpretation of a fiscal exemption that is open to genuine debate, honestly entertained and disclosed the moment the Department made inquiry, is the very antithesis of the deliberate, positive act of concealment that the law requires before the extraordinary period of five years can be pressed into service. We are accordingly unable to sustain the finding in the impugned order that the extended period was rightly invoked.

28. This finding disposes of the demand of Rs. 2,19,395/- confirmed on the head of Commercial Training or Coaching, for the entire period 01.10.2009 to 31.03.2014, reinforcing on the ground of limitation, the conclusion already reached on merits in the discussion of the issue above. As regards the demand on Technical Testing and Analysis Service, a part is relatable to the period from on or about October 2013 onward, covered by the second show cause notice dated 11.09.2015 in

its entirety and by a portion of the first, and would, on a mechanical application of the normal period, survive this finding on limitation; that part nonetheless stands set aside independently, on the finding already recorded on merits on the issue as discussed above. We accordingly hold that the extended period of limitation invoked in the impugned order was not tenable in law.

29. Since no part of the Service Tax demanded in the impugned order survives, the demand for interest under Section 75 and the penalty imposed under Section 78 cannot be sustained and must fall with the principal demand. Section 78, in its own terms, presupposes the very ingredients of fraud, collusion, wilful mis-statement, suppression of facts or contravention with intent to evade that we have found, on the question of limitation, to be absent. In the given facts and circumstances and for the reasons above, the other penalties imposed are also found to be untenable and liable to be set aside.

30. For the reasons recorded above, the impugned order is liable to be set aside in its entirety. Ordered accordingly.

The appeals are allowed, with consequential relief, in law, if any.

(Order pronounced in open court 04.09.2026)

(AJAYAN T.V.)
Member (Judicial)

(VASA SESHAGIRI RAO)
Member (Technical)

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