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*** IN THE HIGH COURT OF DELHI AT NEW DELHI**

Reserved on: July 16, 2015

Date of decision: August 04, 2015

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W.P. (C) No. 2929 of 2013

VEER SERVICE STATION

..... Petitioner

Through: Mr. Laxmi Kumaran
with Mr. Manu Sheshadri, Mr.
Arjun, Mr. Aditya Bhattacharya
and Mr. Ansul Mathur,
Advocates.

versus

GNCT OF DELHI & ORS

..... Respondents

Through: Mr. Satyakam, Additional Standing
counsel for GNCTD with Mr.
Naushad Ahmed Khan, Advocate.
Mr. Ashok K. Bhardwaj, Mr.
A.P.Vinod and Mr. Manish Kumar
Hirani, Advocates for R-3.

WITH

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W.P. (C) No. 2179 of 2014

DELHI PETROL DEALERS ASSOCIATION & ANR. ... Petitioners

Through: Mr. Laxmi Kumaran with Mr. Manu

Sheshadri, Mr. Arjun, Mr. Aditya
Bhattacharya and Mr. Ansul Mathur,
Advocates.

versus

GOVERNMENT OF NCT OF DELHI & ORS. Respondents
Through: Mr. Satyakam, Additional Standing
counsel for GNCTD with Mr.
Naushad Ahmed Khan, Advocate.

WITH

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W.P. (C) No. 2240 of 2014

BPCL PETROL DEALERS ASSOCIATION & ORS. .. Petitioners
Through: Mr. Mahna Kalra with Mr. Sudhindra
Tripathy and Mr. Samayak Jain,
Advocates.

versus

THE COMMISSIONER, DVAT & ORS. Respondents
Through: Mr. Satyakam, Additional Standing
counsel for GNCTD with Mr.
Naushad Ahmed Khan, Advocate.
Mr. Ashok K. Bhardwaj, Mr.
A.P.Vinod and Mr. Manish Kumar
Hirani, Advocates for R-3.

AND

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W.P. (C) No. 2499 of 2014

NORTHERN SERVICE STATION

... Petitioner

Through: Mr. Laxmi Kumaran
with Mr. Manu Sheshadri, Mr.
Arjun, Mr. Aditya Bhattacharya
and Mr. Ansul Mathur,
Advocates.

versus

GOVERNMENT OF NCT OF DELHI & ORS. ... Respondents

Through: Mr. Satyakam,
Additional Standing counsel for
GNCTD.

CORAM:

HON'BLE DR. JUSTICE S. MURALIDHAR

HON'BLE MR. JUSTICE VIBHU BAKHRU

J U D G M E N T

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04.08.2015

Dr. S. Muralidhar, J.

Introduction

1. The challenge in this batch of writ petitions is to the constitutional validity of Explanation 2 inserted by the Delhi Value Added Tax (Fourth Amendment) Act, 2012 to Section 2(1) (zd) of the Delhi Value Added Tax Act, 2004 ('DVAT Act') as well as to the amendment made in the return form i.e. Form DVAT-16.

2. In the writ petition filed by the Delhi Petrol Dealers Association (DPDA), 74 of its members who are all running petroleum retail outlets of various oil companies in the National Capital Territory of Delhi have joined in as co-petitioners. Some of them have also filed separate writ petitions for the same reliefs.

3. The Respondents are the Government of National Capital Territory of Delhi (Respondent No.1), Commissioner of Trade and Taxes, Delhi (Respondent No.2) and the Additional/Deputy Commissioner of Trade and Taxes, Delhi (Respondent No.3).

4. The members of the DPDA sell petroleum products of oil companies to consumers. The supply and distribution of diesel and petrol is controlled by the Motor Spirit & High Speed Diesel (Regulation of Supply and Distribution and Prevention of Malpractices) Order, 1998 which in turn has been issued in exercise of the powers conferred on the Central Government under Section 3 of the Essential Commodities Act, 1955. The sale and purchase of petroleum products is exigible to sales tax under the DVAT Act.

5. The VAT system replaced the single point tax regime. Tax is now collected at every point of sale. The seller is entitled to adjust the tax paid by him on his purchases (input tax) against his tax liability on sales made by him (output tax). The concept

of input tax credit has been dealt with under Section 9 of the DVAT Act. Under Section 11 of the DVAT Act there can be an adjustment of the input tax against output tax. Where there is a surplus i.e. where the net tax calculated under Section 11 (1) amounts to a negative value then the dealer can adjust the said amount in the same tax period against the tax payable by him under the Central Sales Tax Act, 1956 if any and also be entitled to claim refund of any surplus for which he can make an application before the Commissioner.

Definitions of relevant terms under the DVAT Act

6. Certain relevant terms and their definitions under the DVAT Act are set out as under:

Section 2 (1) (r): 'Input Tax' in relation to the purchase of goods means the proportion of the price paid by the buyer for the goods which represents tax which the selling dealer is liable under this Act

Section 2 (1) (zm): 'Turnover' means the aggregate of the amounts of sale price received or receivable by the person in any tax period, reduced by any tax for which the person is liable under Section 3 of this Act.

7. Prior to the amendment to the Explanation to Section 2 (1) (zd) of the DVAT Act with effect from 16th January 2013, the said provision read as under:

Section 2 (1) (zd): 'sale price' means the amount paid or payable as valuable consideration for any sale, including

(i) the amount of tax, if any, for which the dealer is liable under Section 3 of this Act;

(ii) in relation to the delivery of goods on hire purchase or any system of payment by instalments, the amount of valuable consideration payable to a person for such delivery including hire charges, interest and other charges incidental to such transaction;

(iii) in relation to transfer of the right to use any goods for any purpose (whether or not for a specified period) the valuable consideration or hiring charges received or receivable for such transfer;

(iv) any sum charged for anything done by the dealer in respect of goods at the time of, or before, the delivery thereof;

(v) amount of duties levied or leviable on the goods under the Central Excise Act, 1944 (1 of 1944) or the Customs Act, 1962 (52 of 1962), or the Punjab Excise Act, 1914 (1 of 1914) as extended to the National Capital Territory of Delhi whether such duties are payable by the seller or any other person; and

(vi) amount received or receivable by the seller by way of deposit (whether refundable or not) which

has been received or is receivable whether by way of separate agreement or not, in connection with, or incidental to or ancillary to the sale of goods;

(vii) in relation to works contract means the amount of valuable consideration paid or payable to a dealer for the execution of the works contract; less-

(a) any sum allowed as discount which goes to reduce the sale price according to the practice, normally, prevailing in trade;

(b) the cost of freight or delivery or the cost of installation in cases where such cost is separately charged; and the words "purchase price" with all their grammatical variations and cognate expressions, shall be construed accordingly;

PROVIDED that an amount equal to the increase in the price of petrol (including the duties and levies charged thereon by the Central Government) taking effect from the 3rd June, 2012 shall not form part of the sale price of petrol sold on or after the date of the commencement of the Delhi Value Added Tax (Third Amendment) Act, 2012 till such date as the Government may, by notification in the official Gazette, direct or if the price of petrol falls below the sale price prior to 3rd June, 2012, whichever is earlier:

PROVIDED FURTHER that if the price of petrol further increases from the level of price as on 3rd June, 2012, the aforesaid proviso shall not have any effect on such further increase:

PROVIDED ALSO that if the price of petrol declines but remains above the price prevailing prior to 3rd June, 2012, the aforesaid proviso shall have effect to the extent to the remaining increase:

PROVIDED ALSO that the aforesaid proviso shall not take effect till the benefit is passed on to the consumers.

Explanation .- A dealer 's sale price always includes the tax payable by it on making the sale, if any

8. As can be seen, there was only one Explanation to Section 2 (1) (zd) which stated that the dealer's sale price would always include the input tax, if any. In other words, the input tax liability is included in the sale price and passed on to the purchaser. With effect from 16th January 2013, by the Delhi Value Added (Fourth Amendment) Act, 2012 the above Explanation was substituted as under:

“Explanation-1.- A dealer's sale price always includes the tax payable by it on making the sale, if any;

Explanation.-2 - The amount received or receivable by oil marketing companies for the sale of diesel and petrol shall be deemed to be equivalent to the price on which the retail outlets will sell these commodities to the consumer.”

The case of the Petitioners

9. The Petitioners submit that this change permits VAT to be levied on the price charged for a sale which is yet to take place. It is submitted that Section 3 of the DVAT Act, which is the charging section, makes it clear that the incidence of tax is on the sale of goods. Therefore, tax has to be levied on the sale price actually received or receivable by the dealer for the sale. It is submitted that it is beyond the legislative competence of the NCTD under Entry 54 of List II of the 7th Schedule of the Constitution of India to levy tax with reference to a price not reflective of the actual sale price but that of a subsequent sale which is yet to take place.

10. The Petitioners state that simultaneous with the above Amendment, the DVAT Form-16 has also undergone a change. The column for claiming input tax by petroleum dealers has been omitted from the return form. This has been assailed by the Petitioners on the ground that it is contrary to the statutory provisions, the concept of VAT and the scheme of the DVAT Act. It is submitted that it completely deprives the dealers of claiming any input tax credit.

Issue of evaporation loss not considered

11. It must be pointed out at this stage that the second issue raised by the Petitioners was not pressed by them during the hearing. This concerns the natural evaporation loss that the products in question i.e. petrol and diesel undergo. According to

the Petitioners there is an average evaporation loss of 0.6% in petrol and diesel. Resultantly, if the oil marketing company sells, for instance, 100 litres of petrol to a retail outlet what is actually delivered to it would be 99.4 litres of petrol. It may be noted that earlier a Circular No. 47 of 2005-06 dated 23rd January 2006 was issued by the Commissioner, VAT to the Zonal Joint/Deputy Commissioners advising them to reverse the input credit claim by dealers on evaporated quantities. The challenge to the said Circular was upheld by the Court by judgment dated 10th September 2012 in Writ Petition (C) No. 2921 of 2006 (*Delhi Petrol Dealers Association v. The Commissioner, New Delhi*). It was held that the said Circular would not be binding. However, the assessing authorities would examine all claims for evaporation losses on a case by case basis without reference to the Circular under challenge.

Submissions of counsel for the Petitioners

12. Mr. Laxmi Kumaran, learned counsel for the Petitioners, stated that they are prepared to go before the authorities concerned with the plea that they should not be made to pay VAT on a quantity more than the actual quantity delivered to them by the oil companies. Consequently, this Court is not examining the said plea of the Petitioners in these petitions. The Court is also, therefore, not expressing any view on the plea of the Respondents that the said issue is in any event to be determined with reference to Rule 7(3) of the DVAT Rules.

13. Reverting to the merits of the challenge in the present petitions to the validity of the newly added Explanation 2 to Section 2 (1) (zd) of the DVAT Act, Mr. Laxmi Kumaran submitted that it has substituted for the actual sale price, a price that had not been paid by the Petitioners to the oil companies. It, therefore, had no nexus or connection between the actual taxable event of sale. He submitted that the substitution of assumed price and assumed quantity in place of actual price/quantity in a completed sale transaction for purpose of levy of tax on the subject matter of tax cannot be subject of tax under Entry 54 of List II of the 7th Schedule of the Constitution of India and further results in taking away from it the character of "Sale Price" and "Sale of Goods" as envisaged in Section 2 (1) (zd) and Section 3 of the DVAT Act respectively. It was contrary to the law explained by the Supreme Court in *State of Rajasthan v. Rajasthan Chemists Association* (2006) 6 SCC 773. He next submitted that the word 'sale' meant transfer of property in the goods from one person to another for consideration. The taxable event being the sale it is the actual consideration paid or payable which is subject to tax. Further, the title in the goods is passed from the oil companies to the dealers. Once the sale takes place, the oil companies can collect tax from the dealer only on the price at which they sell the petrol or diesel to the dealer.

14. Mr. Laxmi Kumaran contested the assertion in para 3 of the counter affidavit of the Respondents that “the petrol pump dealers are not required to collect VAT from end customers as VAT is charged only on value addition and purchase price of the oil is the same as the selling price of oil by the petrol pump dealers to the end customers.” He pointed out with reference to a circular issued earlier by the Respondents in 2006 that even according to them there was a difference in the price at which the dealer purchases the petrol/diesel from the oil companies and the price at which he subsequently sells it to the ultimate consumer. He submitted that the impugned amendment is therefore irrational, arbitrary and violative of Article 14 of the Constitution of India. It also violates Article 265 since it authorises imposition and collection of tax with reference to the price of a transaction of sale that is yet to take place. It also placed an unreasonable restriction on the Petitioner’s right to carry out trade and business under Section 19 (g) of the Constitution. Mr. Laxmi Kumaran also referred to the decisions in *Moriroku UT India (P) Ltd. v. State of U.P.* 2008 (224) ELT 365 (SC) and *Sales Tax Officer, Pilibhit v. Budh Prakash Jai Prakash* AIR 1954 SC 459.

Submissions of counsel for the Respondents

15. Countering the above submissions, Mr. Satyakam, Additional Standing counsel for GNCTD, first submitted that since the price paid by the ultimate consumer for the petrol and

diesel purchased is already fixed by the oil companies, VAT is being charged, by virtue of the added Explanation 2 to Section 2 (i) (zd) of the DVAT Act, on the actual and not a notional value. The price at which the petrol/diesel is sold is unaffected by the quantum of commission paid by the oil companies to the dealers. The commission to the dealers is disbursed by the oil companies in terms of the agreements entered into with the dealers. He submitted that the petrol purchased by the dealer from the oil company was sold as such without any value addition and therefore in effect it was a single point sale with one sale price, viz., the price at which the commodity was sold to the consumer.

16. Mr. Satyakam pointed out that as far as the plea of evaporation is concerned, Rule 7 (3) of the DV Rules provides that where any goods are lost or destroyed the dealer shall not be liable to tax on such goods and the credit taken in any earlier tax period shall be reversed in the tax period in which the goods are claimed to have been lost or destroyed. He submitted that the decision in *State of Rajasthan Chemists Association* was distinguishable on facts since it was not dealing with sale of petroleum products. Further, the provision in the Rajasthan legislation which was being considered in that case was different. He referred to the judgment dated 17th January 2014 of the Division Bench High Court of Punjab and Haryana in CWP No. 21948 of 2012 (*All Haryana Petroleum Dealers*

Association, Bhiwani v. The State of Haryana) (which is currently the subject matter of SLP (Civil) No. 20904/2014 in the Supreme Court) where a similar challenge to the levy of VAT under the Haryana Value Added Tax Act on the sale price of petrol/diesel to the ultimate consumer was negatived.

The central issue

17. The above submissions have been considered. There are two distinct transactions of sale that take place in the purchase of diesel and petrol by the ultimate consumer. In the first stage there is a sale of the product by the oil companies to the dealer. In the second stage there is a sale by the dealer to the ultimate consumer. Although the price at which the dealer can sell petrol and diesel to the ultimate consumer is already fixed by the oil companies, there is a difference in the sale price in the two transactions. In the circular issued on 23rd January 2006 by the Commissioner of Trade and Taxes, GNCTD Department instructing his subordinates to reverse the input tax credit claimed by dealers on the total purchased quantities to the extent of the losses due to evaporation, the following illustration was given:

“1000 litres of, say, petrol is purchased, purchase cost is Rs. 42480/- @ Rs. 42.48 per liter (inclusive of 20% VAT), which makes out an input tax of Rs. 7080/- considering standard allowance of 0.6% on account of evaporation made full use of by the dealer, 994 litres of the petrol is sold for Rs. 43229/- @ Rs. 43.49 per litre

(inclusive of 20% VAT). The output tax involved is Rs. 7205/- Thus, the effective tax paid to the department is Rs. 125/- only (Rs. 7205 - Rs. 7080).”

18. What is relevant for the present purposes is the acknowledgement by the Respondents that there were two distinct transactions of sale and that the price for each varied. In the above example the purchase price was Rs. 42.48 per litre and the selling price was Rs. 43.29 per litre.

19. In every taxing statute there is a taxable event which attracts the levy of tax. As far as the DVAT Act is concerned, Section 3(2) is the charging section. It states that every dealer shall be liable to pay tax at the rates specified in Section 4 “on every sale of goods effected by him.” Under the DVAT Act the taxable event is the sale that has taken place. The liability to pay tax is on the dealer who effects the sale. Under Section 3 (3) of the DVAT Act, the tax payable by the dealer is the dealer’s net tax for the tax period calculated under Section 11 of the Act. When the oil companies sell the petrol/diesel to the dealer they include the VAT in the invoices and, therefore, the price at which they sell includes the VAT. Consequently as far as the first stage of transaction is concerned, the taxable event is not in doubt. The value i.e. the sale price on which the VAT is levied is also known.

20. The central issue therefore, as far as the present petitions are concerned, is whether Explanation 2 added to Section 2 (i) (zd) of the DVAT Act is constitutionally sustainable inasmuch as it seeks to levy VAT on a 'deemed' sale price i.e. different from the actual price at which petrol and diesel is sold by the oil companies to the dealers.

Discussion of case law

21. In ***Sales Tax Officer, Pilibhit v. Budh Prakash Jai Prakash*** (*supra*), the Respondents, who were in the business of forward contracts, contended that the UP Sales Tax Act, in so far as it imposed a tax on forward contracts, was *ultra vires* the powers of the provincial legislature. Section 2(h) of the UP Sales Tax Act defined sales to include forward contracts. The High Court held that there was a distinction between a sale and an agreement to sell. The expression 'sale of goods' under Entry 48 in List II of the 7th Schedule to the Constitution of India authorised imposition of tax "only when there is a completed sale involving transfer of title and not when there is a mere agreement to sell." A forward contract was in the nature of an agreement to sell commodities at a future date. Consequently, the Court held that Explanation 3 to Section 2 (h) of the UP Sales Tax Act which provided that forward contracts "shall be deemed to have been completed on the date originally agreed upon for delivery" and the corresponding Section 3-B of the Act permitting the levy of sales tax at a certain rate on such forward

contracts, were *ultra vires*. The decision of the High Court was affirmed by the Supreme Court.

21.1 In *State of Rajasthan v. Rajasthan Chemists Association* (*supra*), the Supreme Court was examining the validity of Section 4-A of the Rajasthan Sales Tax Act, 1994 ('RSTA') which sought to charge tax with reference to the maximum retail price ('MRP') published on the package although that was not the price chargeable by the wholesaler from the retailer. The Division Bench of the Rajasthan High Court had upheld the challenge and struck down the said provision. It was explained by the Supreme Court that "the tax on sale must be leviable with reference to something related to taxing event i.e. the sale or purchase of goods which becomes subject of charge and not *dehors* it." After referring to a large number of decisions, the Court observed in paras 28 and 33 as under:

"28. The question of tax on sale of goods may be examined in the said background. The subject of tax being sale, measure of tax for the purpose of quantification must retain nexus with 'sale' which is subject of tax. As noticed above, tax on sale of goods, is tax on vendor in respect of his sales and is substantially a tax on sale price. The vendor or buyer cannot be taxed *de hors* the subject of tax that is sale by the vendor or purchase by the buyer. The four essential ingredients of any transaction of sale of goods include the price of the goods sold, therefore, in any taxing event of sale, which become subject matter of tax price

component of such sale, is an essential part of the taxing event. Therefore, the question does arise whether a particular taxing event of sale could be subjected to tax at the prescribed rate to be measured with such price which is not the component of the transaction of sale, which has attracted the sales tax.”

“33. Thus primarily the rate of tax relates to measure of tax to come into existence simultaneous with occurrence of taxing event. The machinery provisions relating to its quantification and collection can take place later. Providing measure to which rate is to be applied is integrally connected with charge itself.”

21.2 The Supreme Court then examined the question whether sales tax could be levied on the MRP which was different from the price charged by the wholesaler to the retailer. It was observed in paras 43 and 45 as under:

“43. The principal contention about the invalidating of the basis of the measure of tax envisaged under Section 4A of the Act as inserted vide Finance Act, 2004 is that while it levies taxes on the sale transaction carried on by the manufacturer or wholesalers or distributor the measure with which total turnover is to be determined is not part of the sale which attracts tax but its premise is to be found on subsequent sale which, under the scheme of single point tax is not excisable to tax at all. The MRP which a wholesaler can charge in respect of scheduled

formulations too is fixed by Control Order. In respect of scheduled formulations wholesaler is required to leave at least 16% margin in the MRP for the retailers and he is entitled to retain not more than 8% profit on the purchase price. There being statutory prohibition against the wholesalers to charge MRP from its buyer, the maximum retail price fixed on the packet has no rational connection with the taxable sale effected by the wholesalers and which becomes subject matter of charge as a first point tax. In such event, there exists no nexus between the measure of levy and subject of levy.”

“45. Accepting the contention of Revenue that the retail sale price likely to be received when such transaction takes place is taken only as a basis to provide measure of levying tax on a completed transaction between wholesalers and retailer would make it suffer from basic fallacy of importing the composition of sale which has not come into existence to determine tax which is fixed as soon as the taxable sale is completed.”

21.3 It was further held by the Supreme Court that:

“by substituting the assumed quantity of goods or a price which is not the subject-matter of that contract of completed sale for the purpose of measuring tax, the legislature assumes existence of contract of sale of drugs by legal fiction which has not taken place and which cannot be considered to be a sale in the manner stated in the Sales Act, which alone can be the subject of tax under Entry 54 in List II. Substitution of assumed price or the

assumed quantity in place of actual price/quantity in a completed sale transaction, for the purpose of levy of tax on the subject-matter of tax results in taking away from it the character of “sale of goods” as envisaged under the Sales Act.”

21.4 It was further observed in paras 52 ad 53 as under:

“52. Every transaction of sale is independent and can be subject to levy of tax and the components and the measure which can make the tax levy effective must have nexus with the taxable event.”

“53. By devising a methodology in the matter of levy of tax on sale of goods, law prohibits taxing of a transaction which is not a completed sale and also confine sale of goods to mean sale as defined under the Act. This cannot be overridden by devising a measure of tax which relates to an event which has not come into existence when tax is *ex-hypothesi* determined, much less which can be said a completed sale and which cannot be subject of legislation providing tax on 'sale of goods' by transplanting a sum related to as "likely price" to be charged for subsequent sale to be taxed by the devise of measuring tax for the completed transaction which has become subject of tax.”

22. The above decision serves to underscore that the subject of tax is not the goods or goods sold, but a transaction of ‘sale of goods’ under the Sale of Goods Act. What is significant in the above decision is the conclusion that to the extent Section 4-A

of the RSTA intended to levy tax on first point sale with reference to price “which could be charged in respect of a subsequent sale which has not come into existence at the time liability to tax arises and is determined *ex hypothesi* is unsustainable on that basis.”

23. Apart from the fact that the judgment of the Punjab and Haryana High Court in *All Haryana Petroleum Dealers Association, Bhiwani v. The State of Haryana* (*supra*) does not refer to the above decision in *State of Rajasthan v. Rajasthan Chemists Association*, the Court finds that, in any event, the said decision is subject-matter of challenge before the Supreme Court. Inasmuch as the enunciation of the legal position in *State of Rajasthan v. Rajasthan Chemists Association* is clear and is binding, the Court is of the view that the challenge in these petitions deserves to be upheld.

24. In the present case what is sought to be brought about by the addition of Explanation 2 to Section 2 (1) (zd) of the DVAT Act is to permit levy of VAT on the sale price of a transaction which is yet to take place and to that extent such levy cannot be sustained in law. It is not on the price of the actual completed sale but the price of a sale which is yet to take place i.e. from the dealer to the ultimate consumer. The aforementioned authoritative pronouncement of the Supreme Court settles the legal position being beyond any doubt that "law prohibits taxing

of a transaction which is not a completed sale". The Court holds that the expression 'sale' within the meaning of Section 3 of the DVAT Act is confined to the actual sale that has taken place and it is only the price of that sale that can legitimately constitute the measure for the levy of tax. As explained in *State of Rajasthan v. Rajasthan Chemists Association* (*supra*) this cannot be overridden by devising a measure of tax which relates to an event which has not come into existence. The price of the completed sale cannot be transplanted by the price likely to be charged for the subsequent sale. The devise adopted is beyond the legislative competence of the legislature with reference to Entry 48 in List II of the Seventh Schedule to the Constitution.

Conclusion

25. For the aforementioned reasons, Explanation 2 to Section 2 (1) (zd) of the DVAT Act is hereby struck down as being *ultra vires* the Constitution. Consequently, the omission in Form DVAT-16 of the relevant column to enable a dealer to claim input credit is also declared to be unsustainable in law.

26. It is made clear that this Court has not expressed any opinion whatsoever on the plea of the Petitioners in regard to the evaporation losses and the corresponding tax liability. That is left open to be urged before the assessing authorities who will determine the said issue on a case to case basis after considering the submissions put forth by the Assessee and the Revenue.

27. The writ petitions are disposed of in the above terms but, in the circumstances, with no order as to costs.

S. MURALIDHAR, J

VIBHU BAKHRU, J

August 04, 2015
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