NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

TAXC No. 59 of 2011

(Arising out of judgment/order dated 30.04.2010 in Appeal No. E/1036/2008 of the learned Customs, Excise and Service Tax Appellate Tribunal, New Delhi)

- M/s Vandana Global Limited Siltara Industrial Growth Centre, Siltara, District Raipur (C.G.) through its Manager Sumit Kumar Gupta, age 33 years, Son of Shri Gopal Prasad Gupta

---- Appellant

Versus

1. Commissioner, Central Excise and Customs, Central Excise Building, Dhamtari Road, Tikrapara, Raipur (Chhattisgarh)
2. The Registrar Customs, Excise and Service Tax, Appellate Tribunal, West Block No. 2, R. K.Puram, New Delhi- 110066

---- Respondents

And

TAXC No. 51 of 2017

- Commissioner, Central Excise, Customs & Service Tax Raipur, Chhattisgarh

---- Appellant

Vs

- R.R.Ispat Ltd. Plot No.490/1, Urla Industrial Area, Raipur, Chhattisgarh

---- Respondent

And

TAXC No. 98 of 2017

- Commissioner, Customs, Central Excise & Service Tax, Bilaspur, At- Central Excise Bhawan, Dhamtari Raod, Tikrapara, Raipur, Chhattisgarh

---- Appellant

Vs

- M/s Satya Power & Ispat Pvt Ltd. Village- Gatauri, Ratanpur Raod, District- Bilaspur, Chhattisgarh

---- Respondent

And

TAXC No. 71 of 2017

- Commissioner, Central Excise, Customs & Service Tax Raipur, Chhattisgarh

---- Appellant

Vs

- G. R. Sponge And Power Ltd. Plot No. 102, Phase-II, Siltara Industrial Area, Raipur, Chhattisgarh

---- Respondent

And

TAXC No. 99 of 2017

- Commissioner, Central Excise And Central Goods & Service Tax, Raipur Chhattisgarh

---- Appellant

Vs

- Sarda Energy And Minerals Ltd. Industrial Growth Centre, Siltara, Raipur, Chhattisgarh

---- Respondent

And

TAXC No. 17 of 2014

- M/s. Scania Steels & Powers Ltd. (Formerly M/s Sidhi Vinayak Sponge Iron Pvt. Ltd.), 22 Km Stone, Punjipathra, Ghargoda Road, Raigarh (C.G.)

---- Appellant

Vs

- The Commissioner, Central Excise & Customs, Raipur Commissionerate, Central Excise Building, Dhamtari Road, Tikrapara, Raipur (C.G.) 492001

---- Respondent

And

TAXC No. 91 of 2017

- Commissioner, Central Excise, Customs & Service Tax, Raipur Chhattisgarh

---- Appellant

Vs

- Aarti Sponge and Power Limited Bahesar Road, Village Murethi Siltara, Raipur, Chhattisgarh

---- Respondent

And

TAXC No. 100 of 2017

- Commissioner, Central Excise And Central Goods & Service Tax (GST), Raipur Chhattisgarh

---- Appellant

Vs

- Shri Bajrang Power & Ispat Ltd. Borjhara, Guma, Urla Road, Raipur, Chhattisgarh

---- Respondent

And

TAXC No. 48 of 2017

- Commissioner, Central Excise, Customs & Service Tax Raipur, Chhattisgarh

---- Appellant

Vs

- Bhagwati Power & Steel Limited Siltara Industrial Area, Phase- II, Raipur, Chhattisgarh

---- Respondent

And

TAXC No. 78 of 2017

- Commissioner, Customs, Central Excise & Service Tax Bilaspur, at Central Excise Bhawan, Dhamtari Road, Tikrapara, Raipur, Chhattisgarh

---- Appellant

Vs

- M/s Monnet Ispat Ltd. (Presently Known As Monnet Ispat And Energy Ltd.) Village Naharpali, Kharsia, Raigarh, Chhattisgarh

---- Respondent

And

TAXC No. 60 of 2011

- M/s Salasar Sponge & Power Ltd. Village Gerwani, Ambikapur road, District Raigarh (C.G.) Through its manager – Sanjay Kumar Sharma

---- Appellant

Vs

1. The Commissioner, Central Excise, Custom and Service Tax, Central Excise Building, Dhamtari Road, Tikrapara, Raipur, Chhattisgarh
2. The Registrar, Customs, Excise and Service Tax, Appellate Tribunal, West Block, No. 2, R.K. Puram, New Delhi - 110066

---- Respondent

And

TAXC No. 58 of 2017

- Commissioner, Central Excise, Customs & Service Tax, Raipur Chhattisgarh

---- Appellant

Vs

- Raipur Power and Steel Ltd. Industrial Growth Centre, Borai, Rasmada, Durg, Chhattisgarh

---- Respondent

And

TAXC No. 2 of 2011

- Shri Bajrang Metallics Pvt. Ltd. Kh No. 2/3, Village Gondwara, Urla Industrial Complex, Raipur (C.G.) 493221. Now Shri Bajrang Metallics and Power Ltd. Through the Director Sandeep Goel, aged 39yrs. S/o Suresh Goel, Hari Chhaya, Shankar Nagar, Raipur

---- Appellant

Vs

1. Commissioner, Central Excise, Custom and Service Tax, Central Excise Building, Dhamtari Road, Tikrapara, Raipur, Chhattisgarh
2. Additional Commissioner Of Central Ex. Central Excise Building, Raipur, Chhattisgarh 492001

---- Respondent

And

TAXC No. 50 of 2017

- Commissioner, Central Excise, Customs & Service Tax Raipur, Chhattisgarh

---- Appellant

Vs

- Vaswani Industries Ltd. Bahesar Road, Near Cycle Park, Village Sondara, Siltara, Raipur, Chhattisgarh

---- Respondent

And

TAXC No. 35 of 2017

- Commissioner, Central Excise, Customs And Service Tax, Raipur Chhattisgarh

---- Appellant

Vs

- Hira Ferro Alloys Limited Unit-II, Plot No. 490/1, 491/2, Urla Industrial Area, Raipur, Chhattisgarh

---- Respondent

And

TAXC No. 44 of 2017

- Commissioner, Central Excise, Customs & Service Tax Raipur, Chhattisgarh

---- Appellant

Vs

- P.D. Industries Pvt. Ltd. Khasara No.104, Phase-II, Siltara Industrial Area, Raipur, Chhattisgarh

---- Respondent

And

TAXC No. 18 of 2014

- M/s Scania Steels & Powers Ltd. (Formerly M/s Sidhi Vinayak Sponge Iron Pvt. Ltd.), 22 Km Stone, Punjipathra, Ghargoda Road, Raigarh (C.G.)

---- Appellant

Vs

- The Commissioner, Central Excise & Customs, Raipur Commissionerate, Central Excise Building, Dhamtari Road, Tikrapara, Raipur (C.G.) 492001

---- Respondent

And

TAXC No. 32 of 2011

- M/s Hira Ferro Alloys Ltd. Unit - I, Plot No. 567 B, 568 & 553 B Urla Industrial Areas, Raipur, Thr. Its Director Y.C. Rao

---- Appellant

Vs

1. The Commissioner, Central Excise, Custom and Service Tax, Central Excise Building, Dhamtari Road, Tikrapara, Raipur, Chhattisgarh
2. The Registrar Customs, Excise And Service Tax, Appellate Tribunal, West Block, No. 2, R.K. Puram , New Delhi 110066

---- Respondent

And

TAXC No. 134 of 2016

- Commissioner, Central Excise & Customs & Service Tax Raipur, Chhattisgarh

---- Appellant

Vs

- Godawari Power And Ispat Limited Plot No. 428/2, Phase-I, Industrial Area, Siltara, Raipur, Chhattisgarh

---- Respondent

And

TAXC No. 74 of 2017

- Commissioner, Customs, Central Excise, Customs And Service Tax, Bilaspur at Central Excise Bhawan, Dhamtari Road, Tikrapara, Raipur, Chhattisgarh

---- Appellant

Vs

- M/s Monnet Ispat And Energy Ltd. Village And Post Office Naharpali, Tehsil Kharsia, District Raigarh, Chhattisgarh

---- Respondent

And

TAXC No. 33 of 2011

- M/s. Corefab Projects Pvt. Ltd., 10/B, Heave Industrial Area, Hathkhoj, Bhilai (C.G.) Through its Director Vinod Jain.

---- Appellant

Vs

- Commissioner, Central Excise and Customs, Central Excise Bhawan, Tikrapara, Raipur, Chhattisgarh

---- Respondent

And

TAXC No. 31 of 2011

- M/s Hira Ferro Alloys Ltd. 491/2, Urla Industrial Area, Raipur (C.G.)- 493221 Through Its Director Shri Y.C.Rao

---- Appellant

Vs

1. The Commissioner, Central Excise, Customs and Service Tax, Central Excise Building, Dhamtari Road, Tikrapara, Raipur, Chhattisgarh
2. The Registrar Customs, Excise And Service Tax, Appellate Tribunal, West Block, No. 2 P.K. Puram, New Delhi

---- Respondent

And

TAXC No. 77 of 2017

- Commissioner, Customs, Central Excise & Service Tax, Bilaspur at Central Excise Bhawan, Dhamtari Road, Tikrapara, Raipur, Chhattisgarh

---- Appellant

Vs

- M/s Rameshwaram Steel and Power Pvt. Ltd. Village Badeguma, Tahsil Gharghora, District Raigarh, Chhattisgarh

---- Respondent

And

TAXC No. 73 of 2017

- Commissioner, Central Excise, Customs And Service Tax, Raipur Chhattisgarh

---- Appellant

Vs

- M/s Hira Power And Steels Limited (Formerly Known As M/s Jain Carbide & Chemicals Limited), Unit- II, Urla Industrial Complex, Raipur, Chhattisgarh

---- Respondent

And

TAXC No. 22 of 2016

- Commissioner, Central Excise, Customs & Service Tax, Bilaspur

---- Appellant

Vs

- M/s Monnet Ispat And Energy Ltd. Village & P.O. Naharpalli, Tehsil- Kharsia, Distt. Raigarh, Chhattisgarh

---- Respondent

And

TAXC No. 21 of 2013

- M/s MSP Sponge Iron Ltd., A Company registered under Companies Act, 1956, Having Its Place of Business at village - Manupali, P.O. Jamgaon, P.S. Jamgaon C.G. 496001, Represented through-Saibal Banerjee, Dy. General Manager (F & A) Age-45 Yrs, who is a citizen of India.

---- Appellant

Vs

1. The Commissioner, Central Excise & Customs, Raipur Commissionerate, Central Excise Building, Dhamtari Road, Tikrapara, Raipur C.G.
2. Customs, Excise & Service Tax Appellate Tribunal West Block No. 2, R.K. Puram, New Delhi- 110066

---- Respondent

And

TAXC No. 72 of 2017

- Commissioner, Central Excise, Customs & Service Tax Raipur, Chhattisgarh

---- Appellant

Vs

- Mahamaya Ispat Plot No. 535-C, Urla Industrial Area, Raipur, Chhattisgarh

---- Respondent

And

TAXC No. 183 of 2010

- M/s. Scania Steels & Powers Ltd. (Formerly M/s Sidhi Vinayak Sponge Iron Pvt. Ltd.), Punjipathra, Ghargoda Road, Raigarh (C.G.) 496001, Through its Director Shri Sanjay Gadodia aged about 44 years, S/o Sawarmal Gadodia.

---- Appellant

Vs

1. The Commissioner, Central Excise & Customs, Raipur Commissionerate, Central Excise Building, Dhamtari Road, Tikrapara, Raipur (C.G.) 492001
2. Customs, Excise & Service Tax Appellate Tribunal, West Block No.2 R.K. Puram, New Delhi 110066

---- Respondent

And

TAXC No. 42 of 2017

- Commissioner, Customs, Central Excise & Service Tax, Bilaspur At Central Excise Bhawan, Dhamtari Road, Tikrapara, Raipur, Chhattisgarh

---- Appellant

Vs

- M/s Lafarge India Private Limited Sonadih Cement Plant, Baloda Bazar, Chhattisgarh

---- Respondent

And

TAXC No. 52 of 2017

- Commissioner, Central Excise, Customs & Service Tax Raipur, Chhattisgarh

---- Appellant

Vs

- Jayaswal Neco Industries Ltd. Steel Plant Division, Siltara Growth Centre, Raipur, Chhattisgarh

---- Respondent

And

TAXC No. 62 of 2017

- Commissioner, Central Excise, Customs And Service Tax, Raipur Chhattisgarh

---- Appellant

Vs

- Jain Carbide and Chemical Limited Unit-Ii, Urla Industrial Complex, Raipur, Chhattisgarh

---- Respondent

And

TAXC No. 101 of 2017

- Commissioner, Customs Central Excise & Service Tax Bilaspur At Central Excise Bhawan, Dhamtari Road, Tikrapara, Raipur (Chhattisgarh).

---- Appellant

Vs

- M/s Raigarh Ispat & Power Pvt. Ltd. Village Delari, Raigarh (Chhattisgarh).

---- Respondent

And

TAXC No. 75 of 2017

- Commissioner, Customs, Central Excise & Service Tax Bilaspur, At- Central Excise Bhawan, Dhamtari Road, Tikrapara, Raipur, Chhattisgarh

---- Appellant

Vs

- M/s Monnet Ispat & Energy Ltd. Village & Post Office- Naharpalli, Tehsil-Kharsia, District Raigarh, Chhattisgarh

---- Respondent

And

TAXC No. 80 of 2017

- Commissioner, Customs, Central Excise, Customs And Service Tax, Bilaspur At Central Excise Bhawan, Dhamtari Road, Tikrapara, Raipur, Chhattisgarh

---- Appellant

Vs

- M/s Mekko Steel and Power Ltd. Village Saraipali, P.O. Gerwani, Raigarh, Chhattisgarh

---- Respondent

And

TAXC No. 90 of 2017

- Commissioner, Customs, Central Excise & Service Tax, Bilaspur At Central Excise Bhawan, Dhamtari Road, Tikrapara, Raipur, Chhattisgarh

---- Appellant

Vs

- M/s Shree Shyam Sponge & Power Ltd. Tehsil Simga, District Raipur, Chhattisgarh

---- Respondent

And

TAXC No. 67 of 2017

- Commissioner, Customs, Central Excise & Service Tax, Raipur Chhattisgarh

---- Appellant

Vs

- Jagdamba Power And Alloys Ltd. Siltara Industrial Area, Phase- II, Raipur, Chhattisgarh

---- Respondent

And

TAXC No. 125 of 2017

- The Principal Commissioner C.C.E. Raipur, Central Excise Building, Dhamtari Road, Tikrapara, Raipur Chhattisgarh.

---- Appellant

Vs

- M/s Prakash Industries Ltd. Champa, District Janjgir Champa Chhattisgarh.

---- Respondent

And

TAXC No. 9 of 2012

- M/s Seleno Steels Ltd. At Taraimal P.S. Nayagank Dist, Raigarh, C.G. 496 001 Represented Through Its Director Shri Rajesh Kumar Agrawal S/o Shri Ramniwas Agrawal

---- Appellant

Vs

- The Commissioner, Central Excise & Customs, Raipur Commissionerate, Central Excise Building, Dhamtari Road, Tikrapara, Raipur (C.G.) 492001

---- Respondent

And

TAXC No. 39 of 2017

- Commissioner, Central Excise, Customs & Service Tax Raipur, Chhattisgarh

---- Appellant

Vs

- S K S Ispat & Power Ltd. Siltara Industrial Area, Raipur, Chhattisgarh

---- Respondent

And

TAXC No. 119 of 2016

- Commissioner, Central Excise, Customs & Service Tax Raipur, Chhattisgarh

---- Appellant

Vs

- M/s Topworth Steel & Power Pvt. Ltd. Borai Growth Centre, Phase-I, Rasmada, Durg, Chhattisgarh

---- Respondent

And

TAXC No. 115 of 2017

- The Commissioner, Central Excise, Service Tax & Customs, Kendriya Utpad Shulk Bhavan, Dhamtari Road, Tikrapara, Raipur, Chhattisgarh

---- Appellant

Vs

- M/s Salasar Steel & Power Ltd. Village Gerwani, Ambikapur Road, District Raigarh, Chhattisgarh

---- Respondent

And

TAXC No. 102 of 2017

- The Commissioner Central Excise Service Tax & Customs Kendriya Utpad Shulk Bhavan, Dhamtari Road, Tikrapara, Raipur, Chhattisgarh.

---- Appellant

Vs

- M/s Sourabh Rolling Mills Pvt. Ltd. Village- Acholi, Kanhera Road, Urla, Raipur, Chhattisgarh.

---- Respondent

And

TAXC No. 116 of 2017

- The Commissioner, Central Excise & Customs, Kendriya Utpad Shulk Bhavan, Dhamtari Road, Tikarapara, Raipur, Chattisgarh.

---- Appellant

Vs

- M/s Ghankun Steel Pvt. Ltd., Plot No.78, Siltara Industrial Area Phase-II, Raipur, Chhattisgarh.

---- Respondent

And

TAXC No. 103 of 2017

- Commissioner, Central Excise And Central Goods & Service Tax (G S T), Raipur, Chhattisgarh.

---- Appellant

Vs

- Shri Nakoda Ispat Ltd. Plot No. 109, Phase- II, Industrial Growth Centre, Siltara, Raipur, Chhattisgarh.

---- Respondent

And

TAXC No. 124 of 2017

- The Principal Commissioner C C E & S T, Raipur Central Excise Building, Dhamtari Road, Tikrapara, Raipur, Chhattisgarh.

---- Appellant

Vs

- M/s Real Ispat & Power Ltd. Borjhara, Urla Bendri Road, Raipur, Chhattisgarh.

---- Respondent

And

TAXC No. 114 of 2017

- The Commissioner Central Excise, Service Tax & Customs, Raipur Kendriya Utpad Shulk Bhavan, Dhamtari Road, Tikrapara, Raipur, Chhattisgarh

---- Appellant

Vs

- M/s Brahaspati Iron And Steel Company Pvt. Ltd. 77-81, 104-108, Borai Industrial Area, Rasmada, Durg, Chhattisgarh

---- Respondent

And

TAXC No. 61 of 2011

- M/s Hira Ferro Alloys Ltd. 491/2, Urla Industrial Area, Raipur (C.G.)- 493221 Through Its Director Shri Y.C.Rao

---- Appellant

Vs

- The Commissioner, Central Excise, Customs and Service Tax, Central Excise Building, Dhamtari Road, Tikrapara, Raipur, Chhattisgarh
- The Registrar Customs, Excise And Service Tax, Appellate Tribunal, West Block, No. 2 P.K. Puram, New Delhi 110066

–-- Respondent

And

TAXC No. 120 of 2017

- The Principal Commissioner C.C.E. Raipur, Central Excise Building, Dhamtari Road, Tikrapara, Raipur, Chhattisgarh.

---- Appellant

Vs

- M/s Ambuja Cement Ltd. (Unit Bhatapara) Rawan, Raipur, Chhattisgarh.

---- Respondent

And
TAXC No. 133 of 2017

- M/s Godawari Power & Ispat Limited Siltara Industrial Growth Centre, Phase I, Siltara, Raipur, Chhattisgarh Through Shri Y. C. Rao, S/o Late Shri Y. Mandali, Age About 51 Company Secretary, M/s Godawari Power & Ispat Limited, Siltara Industrial Growth Centre, Phase I, Siltara, Raipur, Chhatisgarh

---- Appellant

Versus

- Commissioner of Customs & Central Excise, Central Excise Building, Tikrapara, Dhamtari Road, Raipur, Chhattisgarh

---- Respondent

For Revenue	:	Shri Vinay Pandey, Advocate
For Assessee	:	Shri Vinay Kumar Jain, Shri Sourabh Sinha, Shri Anumeh Shrivastava, Shri Krishnamohan Menon, Shri Rahul Tamaskar, Ms. Smiti Sharma, Shri Ramakant Mishra, Shri Sharad Mishra and Shri Dharmesh Shrivastava

Hon'ble Thottathil B. Radhakrishnan, Chief Justice
Hon'ble Shri Justice Sharad Kumar Gupta

Judgment on Board

Per Thottathil B. Radhakrishnan, Chief Justice

13.09.2017

1. This bunch of matters are before us by reason of an order delivered by three member Bench of Customs, Excise and Service Tax Appellate Tribunal; for short the 'Tribunal', which is challenged in Tax Case No. 59 of 2011.

2. By the order dated 17.06.2008 the Principal Bench of the Tribunal referred the following issues for consideration to the Larger Bench :

"(a) Whether the term "capital goods" can include plant, structures, embedded to earth ?

(b) Whether the goods like angles, joists, beam, channels, bars, flats which go into fabrication of such structures can be treated as 'inputs' in relation to their final products as inputs for capital goods, or none of the above ?

(c) Whether the credit can be allowed in respect of goods like angles, joists, beam, channels, bars, flats which go into fabrication of such structures and plant ?

3. Through the impugned order dated 04.05.2010, the Principal Bench of the Tribunal presided by the President and the two Members answered the reference by holding as follows :

“(a) The terms 'capital goods' has been defined in the CENVAT Credit Rules, which in turn have been framed under the rule making powers conferred under Section 37(2) of the Act. The said section refers to credit of duty paid on goods used in, or in relation to the manufacture of excisable goods. Hence, 'capital goods' defined in the CENVAT Credit Rules in the context of providing credit of duty paid, have to be excisable goods. Whether a particular plant or structure embedded to earth can be considered as excisable goods or not has to be determined in the light of the decisions of the Hon'ble Supreme Court on the issue, which is no longer res integra.

(b) Goods like cement and steel items used for laying 'foundation' and for building 'supporting structures' cannot be treated either as inputs for capital goods or as inputs in relation to the final products and therefore, no credit of duty paid on the same can be allowed under the CENVAT Credit Rules for the impugned period.”

4. In the light of the contents of the impugned order of the Tribunal and submissions of the Assessee and the Revenue following substantial questions of law are formulated for consideration :

(A) Whether the terms 'capital goods' excludes the structures embedded in earth ?

(B) Whether the goods like angles, joists, beams, bars, plates, which go into fabrication of such structures are not to be treated as 'input' used in relation to their final products as inputs for capital goods, or none of the above ?

(C) Is the amendment brought in CENVAT Credit Rules 2004 as per Rule 2 of the CENVAT (Amendment) Rules 2009 retrospective in nature considering is it clarificatory to be applied to all matters which arise before 07.07.2009, the date of commencement of the CENVAT (Amendment) Rules 2009: hereinafter referred to as 'Amendment Rules'.

5. The impugned order of the Tribunal had come up for consideration before different High Courts either with cited as precedent or as relied upon by the Tribunal in different other matters. The Gujarat High Court in **Mundra Ports & Special Economic Zone Ltd.; 2015 (39) S.T.R. 726 (Guj.)** referred to the contents of the amendment, to the extent it is relevant for the purpose of this case and held as follows :

> "We do not find that amendment made in the Cenvat Credit Rules, 2004 which come into force on 07.07.2009 was clarificatory amendment as there is nothing to suggest in the Amending Act that amendment made in Explanation 2 was clarificatory in nature. Wherever the Legislature wants to clarify the provision, it clearly mentions intention in the notification itself and seeks to clarify existing provision. Even, if the new provision is added then it will be new amendment and cannot be treated to be clarification on particular thing or goods and/or input and as such, the amendment could operate only prospectively."

6. That view has been quoted with approval by the Madras High Court in **M/s. Thiruarooran Sugars Vs. Customs, Excise and Service tax Appellate Tribunal** (CMA 3814/2014 and connections) decided on 10.07.2017 to conclude that the said amendment cannot be treated as clarificatory. **M/s. Thiruarooran Sugars** also considered the issue as to the effect and fundamental value of the evidentiary statement made by the Finance Minister dealing with an amendment in the budget speech.

7. Section 37 of the Central Excise Act, 1944; for short, 'the Act', is a rule making power. Section 37(2)(xvia) provide for the credit of duty paid or deemed to have been paid on the goods used in, or in relation to, the manufacture of excisable goods. Section 37 (2A) of the Act – The power to make rules conferred by clause (xvi) of sub-section (2) shall include the power to give retrospective effect to rebate of duties on inputs used in the export goods from a date not earlier than the changes in the rates of duty on such inputs. Though the power to make rules include the power to give retrospective effect, while doing so the provision under consideration is neither made retrospective nor could it be treated as one.

8. We are in complete agreement with the ratio of **Mundra Ports** (supra) and **M/s. Thiruarooran Sugars** (supra) on all fours.

9. Resultantly, we answer the questions formulated in these appeals in favour of the Assessees and against the Revenue.

10. In the result, the appeals of the Assessees are allowed setting aside the Tribunal's decision impugned in each of those appeals. The appeals filed by the Revenue are dismissed. However, no order as to costs.

Sd/-

(Thottathil B. Radhakrishnan)
Chief Justice

Sd/-

(Sharad Kumar Gupta)
Judge

Chandra