IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No. 2429 of 2022

M/s. Sumanshree Decoratives ... ***Petitioner***

Mr. Mukesh Agarwal &
Ms.Ruchi Rajgarhia, Advocates

-versus-

Commissioner of Sales Tax & others ... ***Opposite Parties***

Mr. Sunil Mishra,
Additional Standing Counsel
(CT&GST Organization)

CORAM:
JUSTICE JASWANT SINGH
JUSTICE M.S. RAMAN

ORDER

Order No.		**04.04.2022**
02.	***1.***	This matter is taken up by virtual/physical mode.
	2.	Questioning the propriety of the common Order dated 17.02.2021 passed by the Commissioner of Sales Tax, Odisha (opposite party No.1) in Revision Case Nos. KAL-109/V/2019-20 and KAL-110/E/2019-20 exercising powers under Section 79(2) of the Odisha Value Added Tax Act, 2004 (for brevity hereinafter referred to as "the OVAT Act") and Section 18(3) of the Odisha Entry Tax Act, 1999 (for short hereinafter referred to as "the OET Act") whereby the Orders dated 30.04.2019 of the Joint Commissioner Sales Tax, Balangir Range, Balangir-opposite party No.3 rejecting summarily the appeals being AA 16 (KA) of 2018-18 (VAT) and AA-19 (KA) of 2018-19 (Entry Tax) *vide*

Annexures-8 and 9 respectively filed at the behest of the petitioner-assessee have been upheld, the petitioner craves for indulgence of this Court invoking provisions of Article 226 of the Constitution of India and prays to set aside the impugned orders by taking cognizance of financial constraints in making statutory deposits in terms of Section 77(4) as amended by virtue of the Odisha Value Added Tax (Amendment) Act, 2017 and Section 16(4) of the OET Act against the demands of OVAT and OET to the tune of Rs.1,57,75,764/- and Rs.22,97,808/- respectively pertaining to the tax periods from 01.04.2012 to 30.09.2015 under assessment for entertainment of appeals.

3. The petitioner, M/s. Sumanshree Decoratives, dealing in cement, M.S. rod, marble, granite, chequered tiles, cadapah stone, *etc.* unfurls the fact by way of writ petition that the assessments under Section 43 of the OVAT Act and Section 10 of the OET Act were undertaken pursuant to report submitted by the Deputy Commissioner of Sales Tax, Vigilance, Koraput Division, Jeypore and without affording due and reasonable opportunity to the petitioner the opposite party No.2 raised huge demands which stand as follows:

	OVAT Act	OET Act
Tax	Rs. 52,58,588.00	Rs. 7,65,936.00
Penalty	Rs. 1,05,17,176.00	Rs. 15,31,872.00
Total	Rs. 1,57,75,764.00	Rs. 22,97,808.00

3.1. The petitioner challenging the assessment orders dated 30.05.2017 passed under Section 43 of OVAT Act and Section 10 of the OET Act approached this Court by way of filing writ being W.P.(C) Nos.25347 of 2017 and 25345 of 2017 which came to be disposed of *vide* Order dated 02.01.2019. Relevant portion of Order dated 02.01.2019 in W.P.(C) No.22136 of 2017 is extracted herein below:

*"***Since the petitioner has an alternative remedy of appeal before the appellate authority, this writ petition stands disposed of with a direction that if the petitioner approaches the appellate authority by filing an appeal along with an application for condonation of delay within a period of four weeks from today, the appellate authority shall take into consideration all the contentions raised by the petitioner. While considering the prayer for condonation of delay, the Appellate Authority shall also take into consideration the period of pendency of this writ petition, i.e. from 04.12.2017 till today, for approaching the wrong forum under bona fide mistake in view of Section 14 of the Limitation Act. For a period of four weeks from today, no coercive action shall be taken against the petitioner. ***"*

3.2. Identical order has been passed in W.P.(C) No.25345 of 2017.

3.3. While entertaining the appeals being No.AA-18 (KA) of 2018-19 (VAT) and No.AA-19 (KA) of 2018-19 (Entry Tax), the Joint Commissioner of Sales Tax, Balangir Range, Balangir-opposite party No.3, the Appellate Authority, sought for explanation as to why the appeal would not be rejected for want of compliance of Section 77(4) of the

OVAT Act and Section 10 of the OET Act. To this, the petitioner placing material particulars demonstrated downward trend of its business activities by placing evidence such as income-tax returns and financial statements relating to 2013-14, 2014-15, 2015-16, 2016-17 and 2017-18.

3.4. The petitioner, in order to comply with the requirements for entertainment of appeals under Section 77(4) of the OVAT Act and Section 16(4) of the OET Act, required to deposit the amounts as follows:

OVAT Act as amended by virtue of the OVAT (Amendment) Act, 2017 [10% of tax in dispute]	OET Act [20% of tax in dispute]	Total
Rs. 5,25,859/-	Rs. 1,53,187/-	6,79,046/-

3.5. As stated by the petitioner in its compliance to show cause notice before the Joint Commissioner of Sales Tax-opposite party No.3 it is forthcoming that material was placed before the appellate authority to the effect that the financial health of the business does not permit it to deposit the amounts. The appellate authority while rejecting the appeals, merely observing that by way of filing written submission dated 10.04.2019, the petitioner expressed inability to make deposits as per requirement of the statutes.

3.6. The orders of summary rejection of appeals being carried in revision by the petitioner before the Commissioner of Sales Tax-opposite party No.1, no fruitful purpose was served. The Commissioner of Sales Tax-revisional authority referring to *Jindal Stainless Ltd. Vrs. State of Odisha, (2012) 54 VST 1 (Ori),* held that "when the statute prescribes a mandatory pre-deposit for the appeal to be admitted; it needs to be complied with" and consequently, refused to interfere with the orders of the appellate authority.

4. Mr. Mukesh Agarwal, learned counsel for the petitioner urged that neither the appellate authority nor the revisional authority did consider material placed on record. The authorities-opposite parties ought not to have rejected the merits of the appeal at the altar of defect or deficiency. The financial stress of the business that is continuing to be prevailed should have been taken into consideration. Furthermore COVID-19 Pandemic has made the situation still worse affecting the livelihood of the proprietor. Hardship in complying with the statutory provision when pitted against merit of the case, the authorities-opposite parties are required to prefer the latter; or else the rigidity of the provision contained in the taxing statute would render alternative remedy illusory, unworkable and unwholesome.

5. Mr. Sunil Mishra, learned Additional Standing Counsel (CT&GST) stemming on the statutory provisions contained in Section 77(4) of the OVAT Act and Section 16(4) has supported the summary rejection of appeals by the appellate authority and consequent upholding by the revisional authority. He submitted that hardship is not to be weighed and such a factor must yield to bare requirement of the statute which admits of no ambiguity.

5.1. Arguing further, Mr. Mishra, counsel for the Revenue has submitted that the provisions of law relating to deposit of tax in dispute for entertainment of appeals do not envisage making out a *prima facie* case for waiver of pre-deposit. Section 77(4) of the OVAT Act and Section 16(4) of the OET Act no way envisaged making out a *prima facie* case for waiver of pre-deposit. The opposite parties-authorities are justified in not taking note of the case of financial hardship. Therefore, the orders of summary rejection of the appeals as upheld by the revisional authority do not warrant intervention.

6. Thus, the following question arises for consideration:

Whether the revisional authority-Commissioner of Sales Tax is legally justified in sustaining the orders rejecting appeals summarily by the appellate authority-Joint Commissioner of Sales Tax for want of deposit of 10% of the amount of tax in dispute under the OVAT Act and 20% of the amount of tax under the OET Act?

7. In *Jindal Stainless Ltd. Vrs. State of Odisha, (2012) 54 VST 1 (Ori)* this Court delved into the question as to whether the condition precedent for pre-deposit of 20% [reduced to 10% *vide* OVAT (Amendment) Act, 2017] of tax or interest or both in dispute in addition to payment of admitted tax for entertaining an appeal as provided under Section 77(4) of the OVAT Act read with proviso to Rule 87 of the OVAT Rules is unreasonable, oppressive, violative and ultra vires of Article 14 of the Constitution of India and answered as follows:

> *"25. Therefore, it becomes crystal clear that appeal is a statutory remedy and the same is maintainable provided that the Statute enacted by a competent Legislature provides for it. Further, there can be no quarrel that the right of appeal cannot be absolute and the Legislature can put conditions for maintaining the same.*
>
> *26. For the reasons stated above, the decisions relied upon by the petitioner are of no help to the petitioner as those decisions are rendered in respect of particular facts of that case.*
>
> *27. In view of the above, we are of the considered view that the provisions of Section 77(4) of the OVAT Act requiring deposit of 20% of the tax or interest or both in dispute as a precondition for entertaining an appeal against the order enumerated under Section 77(1) of the OVAT Act does not make the right of appeal illusory and such a condition is within the legislative power of the State Legislature and cannot be held to be unreasonable and violative of Article 14 of the Constitution."*

8. Before proceeding further in the matter it is relevant to gloss through the relevant provisions of the statutes which are reproduced hereunder:

Section 77 of the OVAT Act as it stands by virtue of the Odisha Value Added Tax (Amendment) Act, 2017	*Section 16 of the OET Act*
(4) No appeal against any order shall be entertained by the appellate authority, unless it is accompanied by satisfactory proof of payment of admitted tax in full and ten per centum of the tax or interest or both, in dispute. *(5) On admission of appeal, realization of the balance tax, interest or penalty, as the case may be, under dispute shall be deemed to be stayed in full till disposal of the appeal.*	*(4) No appeal against an order of assessment shall be entertained by the appellate authority, unless it is accompanied by satisfactory proof of payment of admitted tax in full and twenty per centum of the tax or interest or both, in dispute.* *(5) Subject to the provisions contained in sub-section (4), the appellate authority may, on application in that behalf filed by the dealer or person within the period as provided in sub-section (3), stay the realisation of the balance of tax, interest or penalty, as the case may be, under dispute either in part, or in full till disposal of the appeal.*

9. The aforesaid provisions unequivocally speak that for "entertainment of appeal", appeal under the OVAT Act is required to be accompanied by satisfactory proof of payment of admitted tax in full and ten per centum of the tax or interest or both, in dispute and that appeal under the OET Act is required to be accompanied by satisfactory proof of payment of admitted tax in full and twenty per centum of the tax or interest or both, in dispute.

9.1. It may be noteworthy that prior to amendment, the requirement of pre-deposit in respect of the OVAT Act was in *pari materia* with the OET Act. However, on the date of entertainment of appeal under the OVAT Act, *i.e.*, in the year 2019, the Odisha Value Added Tax (Amendment) Act, 2017 (Odisha Act 8 of 2017) has already been in force. In view of exposition of law as made in *Indian Oil Corporation Vrs. Odisha Sales Tax Tribunal, Cuttack, 2009 (Supp.1) OLR 928 = 109 (2010) CLT 355,* the petitioner and the statutory authorities are right in not disputing that the petitioner is required to deposit 10% of the tax in dispute in terms of Section 77(4) of the OVAT Act as amended in the Odisha Value Added Tax (Amendment) Act, 2017. Nonetheless, there being no amendment to sub-section (4) of Section 16 of the OET Act, the petitioner is required to deposit 20% of the tax in dispute for the purpose of entertainment of appeal.

9.2. This Court in *Indian Oil Corporation Vrs. Odisha Sales Tax Tribunal, Cuttack, 2009 (Supp.1) OLR 928 = 109 (2010) CLT 355,* made the following observations:

"7. Further, there can be no quarrel to the settled legal proposition that right of appeal may not be absolute. The Legislature can put conditions for maintaining the same. In Vijay Prakash D. Mehta & Jawahar D. Mehta Vrs. Collector of Customs (Preventive), Bombay, AIR 1988 SC 2010, the Hon'ble Apex Court held as under:

"Right of appeal is neither an absolute right nor an ingredient of natural justice, the principles of which must be followed in all judicial and quasi judicial adjudications. The right to appeal is a statutory right and it can be circumscribed by the conditions in the grant... If the statute gives a right to appeal upon certain conditions, it is upon fulfilment of these conditions that the right becomes vested and exercisable to the appellant... The purpose of the section is to act in terrorem to make the people comply with the provisions of law."

8. Similar view has been reiterated by the Hon'ble Apex Court in Anant Mills Co. Ltd. Vrs. State of Gujarat, AIR 1975 SC 1234; and Shyam Kishore & Ors. Vrs. Municipal Corportation of Delhi & Anr., AIR 1992 SC 2279; Gujarat Agro Industries Co. Ltd. Vrs. Municipal Corporation of the City of Ahmedabad & Ors., AIR 1999 SC 1818. In Shyam Kishore (supra) the Hon'ble Supreme Court placed reliance upon its earlier Judgment in Nandlal Vrs. State of Haryana, AIR 1980 SC 2097, wherein it has been held that "right of appeal is a creature of statute and there is no reason why the Legislature, while granting the right, cannot impose conditions for the exercise of such right so long as the *conditions are not so onerous as amount to unreasonable restrictions rendering the right almost illusory", the Court cannot interfere.*

9. *In Bengal Immunity Company Vrs. State of Bihar, AIR 1955 SC 661, the Hon'ble Supreme Court has observed that if there is any hardship, it is for the Parliament to amend the law, but the Court cannot be called upon to discard the cardinal rule of interpretation for mitigating a hardship. If the language of an Act is sufficiently clear, the Court has to give effect to it, however, inequitable or unjust the result may be. As is said, 'dura lex sed lex' which means 'the law is hard but it is the law'. Even if the statutory provision causes hardship to some people, it is not for the Court to amend the law. A legal enactment must be interpreted in its plain and literal sense as that is the first principle of interpretation.*

10. *In Martin Burn Ltd. Vrs. The Corporation of Calcutta, AIR 1966 SC 529, the Hon'ble Supreme Court while dealing with the same issue observed as under:*

"A result flowing from a statutory provision is never an evil. A Court has no power to ignore that provision to relieve what it considers a distress resulting from its operation. A statute must of course be given effect to whether a Court likes the result or not."

11. *Similar view has been reiterated by the Hon'ble Supreme Court in The Commissioner of Income-tax, West Bengal-I, Calcutta Vrs. M/s. Vegetables Products Ltd., AIR 1973 SC 927.*

12. *It is the settled legal position that taxing statute must be construed strictly. (vide Manish Maheshwari Vrs. Assistant Commissioner of Income-tax & ors., AIR*

2007 SC 1696; Southern Petrochemical Industries Co. Ltd. Vrs. Electricity Inspector & ETIO & ors., AIR 2007 SC 1984; and Bhavya Apparels (P) Ltd. & anr. Vrs. Union of India & anr., (2007) 10 SCC 129.

13. In view of the above, it becomes evident that the appeal is a statutory right, which can be created only by the Legislature and it does not lie by acquiescence/consent of the parties or even the writ Court is not competent to create the appellate forum if not provided under the statute. If Legislature in its wisdom has imposed certain conditions, like pre-deposit for the purpose of filing or hearing of the appeal, the Courts are supposed to give strict adherence to the statutory provisions. The purpose of imposing the pre-deposit condition is that right of appeal may not be abused by any recalcitrant party and there may not be any difficulty in enforcing the order appealed against if ultimately it is dismissed. There must be speedy recovery of the amount of tax due to the authority."

9.3. Such consistent approach can be traced out in recent Judgment being *ECGC Limited Vrs. Mukul Shriram EPC JV, 2022 SCC OnLine SC 184*.

9.4. Conspectus of aforesaid Judgment suggests that on the date of entertainment of appeals the provisions as they stand would apply.

10. Be that be, the Hon'ble Supreme Court in the case of *Tecnimont Pvt. Ltd. Vrs. State of Punjab, 2019 SCC OnLine SC 1228* examined the issue that even though *Mohammed Kunhi, (1969) 2 SCR 65* laid down that an express grant of statutory power carries with it, by necessary implication, the authority to use all reasonable means to make grant effective, can such incidental or implied power be drawn and invoked to grant relief against requirement of pre-deposit when the statute in clear mandate says— no appeal be entertained unless 25% of the amount in question is deposited? Would not any such exercise make the mandate of the provision of pre-deposit nugatory and meaningless? The Hon'ble Court held as follows:

"In any case the principle laid down in Matajog Dubey Vrs. H.C. Bhari Dobey, 1955 (2) SCR 925 states with clarity that so long as there is no express inhibition, the implied power can extend to doing all such acts or employing such means as are reasonably necessary for such execution. The reliance on the principle laid down in Mohammed Kunhi, (1969) 2 SCR 65 cannot go to the extent, as concluded by the High Court, of enabling the Appellate Authority to override the limitation prescribed by the statute and go against the requirement of pre-deposit."

10.1. The Hon'ble Supreme Court in the said case *Tecnimont Pvt. Ltd. Vrs. State of Punjab, 2019 SCC OnLine SC 1228* further observed as follows:

"30. As stated in P. Laxmi Devi, (2008) 4 SCC 720 and Har Devi Asnani, (2011) 14 SCC 160, in genuine cases of hardship, recourse would still be open to the concerned person. However, it would be completely a different thing to say that the Appellate Authority itself can grant such relief. As stated in Shyam Kishore, (1993) 1 SCC 22 any such exercise would make the provision itself unworkable and render the statutory intendment nugatory."

10.2. Under aforesaid premise, in the teeth of authoritative exposition of law with regard to scope of waiver of condition of pre-deposit for entertainment of appeal in absence of statutory provision, this Court is not persuaded to relax such a condition. The orders rejecting the appeals summarily as affirmed by the Commissioner of Sales Tax-revisional authority in exercise of power under Section 79(2) of the OVAT Act and Section 18(3) of the OET Act are hereby confirmed. The question for consideration as posed above is answered accordingly.

11. The petitioner in the alternative has made innocuous prayer for extending the benefit of pursuing remedy of appeal on deposit of 10% of the tax in dispute under the OVAT Act and 20% of the tax in dispute under the OET Act. This Court finds such a proposition mete and proper as the same would in no manner prejudice rights of either sides, nor do the authorities get influenced in any manner by any of the observations in deciding the case on its own merits. It is also submitted that after demand of tax and penalty being served on the petitioner-dealer, the petitioner has made certain deposits with the Department towards OVAT and OET.

11.1. Counsel for the petitioner has submitted that it has deposited certain amounts after demands being raised in the assessments and prayed for consideration of the same towards discharge of pre-deposit.

11.2. In *VVF (India) Limited Vrs. State of Maharashtra and others, 2021 SCC OnLine SC 1202*, the Hon'ble Supreme Court of India has been pleased to direct for consideration deposits made on protest towards discharge of amount of pre-deposit. The Court observed as follows:

"11. While analyzing the rival submissions, it is necessary to note, at the outset, that, under the provisions of Section 26(6A), the aggregate of the amounts stipulated in the sub-clauses of the provision has to be deposited and proof of payment is required to be produced together with the filing of the appeal. Both clauses (b) and (c) employ the expression "an amount equal to ten per cent of the amount of tax disputed by the appellant". The entirety of the undisputed amount has to be deposited and 10 per cent of the disputed amount of tax is required to be deposited by the appellant. In the present case, the appellant disputes the entirety of the tax demand. Consequently, on the plain language of the statute, 10 per cent of the entire disputed tax liability would have to be deposited in pursuance of Section 26(6A). The amount which has been deposited by the appellant anterior to the order of assessment cannot be excluded from consideration, in the absence of statutory language to that effect. A taxing statute must be construed strictly and literally. There is no room for intendment. If the legislature intended that the protest payment should not be set off as the deposit amount, then a provision would have to be made to the effect that 10 per cent of the amount of tax in arrears is required to be deposited which is not the case. Justice Bhagwati in A.V. Fernandez v. State of Kerala, AIR 1957 SC 657, writing for a Constitution

Bench, elucidated the principle of strict interpretation in construing a taxing statue as follows:

'29. In construing fiscal statutes and in determining the liability of a subject to tax one must have regard to the strict letter of the law. If the revenue satisfies the court that the case falls strictly within the provisions of the law, the subject can be taxed. If, on the other hand, the case of not covered within the four corners of the provisions of the taxing statue, no tax can be imposed by inference or by analogy or by trying to probe into the intentions of the Legislature and by considering what was the substance of the matter.'

12. *The High Court, while rejecting the petition, placed reliance on the fact that there has to be a proof of payment of the aggregate of the amounts, as set out in clauses (a) to (d) of Section 26(6A). The second reason which weighed with the High Court, is that any payment, which has been made albeit under protest, will be adjusted against the total liability and demand to follow. Neither of these considerations can affect the interpretation of the plain language of the words which have been used by the legislature in Section 26(6A). The provisions of a taxing statute have to be construed as they stand, adopting the plain and grammatical meaning of the words used. Consequently, the appellant was liable to pay, in terms of Section 26(6A), 10 per cent of the tax disputed together with the filing of the appeal. There is no reason why the amount which was paid under protest, should not be taken into consideration. It is common ground that if that amount is taken into account, the provisions of the statute were duly complied with. Hence, the rejection of the appeal was not in order and the appeal would have to be*

> *restored to the file of the appellate authority, subject to due verification that 10 per cent of the amount of tax disputed, as interpreted by the terms of this judgment, has been duly deposited by the appellant."*

11.3. On the same principle, the petitioner in the present case is entitled to adjust amounts paid after demands being raised in the assessments. The petitioner is at liberty to deposit 10% of the tax in dispute under the OVAT Act and 20% of the tax in dispute under the OET Act on or before 30th April, 2022 subject to adjustment of such deposits which are claimed to have been made after demands of tax and penalty pursuant to Assessment Orders dated 30.05.2017 are raised. In the event of such deposits being made by the petitioner in terms of Section 77(4) of the OVAT Act and Section 16(4) of the OET Act, the appellate authority shall restore both the appeals to file and proceed with the appeals for hearing on merits.

11.4. As is apparent from the Orders dated 30.04.2019 vide Annexures-8 and 9, the appeals were filed in compliance of Order dated 02.01.2019 passed in writ petition(s). Since statutory deposits as discussed in the foregoing paragraphs were not made, the appeals were rejected summarily. Summary rejection orders were carried in revision before the Commissioner of Sales Tax, Odisha who has upheld the rejection orders of the appellate authority. It appears the petitioner has been *bona fide* pursuing its matter before different fora. Since the counsel for the petitioner has prayed for grant of opportunity to make statutory deposit, it is, therefore, pertinent to observe that the appellate authority shall not raise any objection as to limitation in view of the fact that the petitioner has been pursuing its matter diligently.

11.5. So far as stay of recovery of demand of tax and penalty under the OVAT Act is concerned, in view of Section 77(5) as amended by virtue of the Odisha Value Added Tax (Amendment) Act, 2017, realization of the balance tax and penalty under dispute shall remain stayed till disposal of the appeal.

11.6. Further, so far as stay of recovery of demand of tax and penalty under the OET Act is concerned, it is relevant to have reference to the benevolence of the Commissioner of Sales Tax, Odisha *vide* Letter No.4508/CT, dated 22nd March, 2017 wherein it has been stated thus:

"As you are aware, as per Section 77(4) of the OVAT Act, a dealer has to pay 20% of the tax and interest, in dispute, as mandatory pre-deposit without which his first appeal cannot be entertained by the First Appellate Authority. Section 77(5) of the Act provides that the First Appellate Authority may, on application filed by the dealer within the prescribed period, stay the realization of balance tax, interest or penalty, under dispute, either in part or in full, till disposal of the first appeal.

It is seen that the First Appellate Authorities, while disposing stay applications of dealers, generally order for payment of some more amount of tax, interest or penalty in *addition to the mandatory pre-deposit. Very often the dealers approach the Commissioner, under Section 79(2) of the Act, seeking revision of the stay order of the First Appellate Authorities. In some cases, not being satisfied with the revision order of the Commissioner, the dealers do also approach the Hon'ble High Court for a favourable order.*

Therefore, in order to avoid unnecessary litigations, it is hereby advised that First Appellate Authorities, while disposing stay applications of dealers pertaining to VAT, CST and ET demands, should not insist on payment of tax, interest or penalty beyond the mandatory pre-deposit amount. Accordingly, stay applications should be disposed of quickly (grant of stay on the balance demand, as applied by the dealer, will not require any hearing) and time thus saved should rather be utilized for expeditious disposal of first appeal cases in the larger interest of revenue as well as the dealers.

This communication is purely of advisory nature."

On the fact and in the circumstances of the instant case, the appellate authority, while entertaining the appeal under the OET Act, or the recovery officer, as the case may be, therefore, need not insist for more than what is deposited in terms of Section 16(4) of the OET Act during the pendency of the appeal.

11.7. Subject to satisfaction of the conditions enumerated above, the appeals under the OVAT Act and the OET Act are directed to be entertained and disposed of on merits.

12. With this, the present writ petition stands disposed of. No costs.

(Jaswant Singh)
Judge

(M.S.Raman)
Judge

Laxmikant April 04, 2022
Cuttack