

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

COMMERCIAL ARBITRATION PETITION NO.718 OF 2024

Lloyds Engineering Works Ltd.
(formerly known as Lloyds Steels
Industries Ltd.)

....Petitioner

V/S

Omkar Heavy Engineering Ltd.

....Respondent

**WITH
INTERIM APPLICATION (L) NO.24286 OF 2024
IN
COMMERCIAL ARBITRATION PETITION NO.718 OF 2024**

Lloyds Engineering Works Ltd.
(formerly known as Lloyds Steels
Industries Ltd.)

....Petitioner

V/S

Omkar Heavy Engineering Ltd.

....Respondent

Mr. Ashish Kamat, Senior Advocate with Mr. Gaurav Srivastav,
Ms. Manorama Mohanty, Ms. Kavita Srivastav Sharan and
Ms. Mittal B. Nor i/b M/s. S. K. Srivastav & Co. *for the Petitioners.*

Mr. Asadullah Shaikh *for Respondent.*

**CORAM : SANDEEP V. MARNE, J.
DATE : 11 NOVEMBER 2025.**

ORDER:

1. Petitioner has filed the present Petition challenging order dated 22 April 2022, Award dated 4 March 2024 and Additional Award dated 2 May 2024 passed by the learned sole Arbitrator. By order dated 22 April 2022, the learned Arbitrator had rejected the Application filed by the

Petitioner challenging jurisdiction of the Arbitral Tribunal under Section 16 of the Arbitration and Conciliation Act, 1996 (**Arbitration Act**). By impugned Award dated 4 March 2024, the learned Arbitrator has partly allowed the claim of the Respondent directing the Petitioner to pay to Respondent amount of Rs. 4,00,000/- with applicable rate of GST alongwith interest at the rate of 9% per annum from 1 November 2019 till realisation. The Counterclaim filed by the Petitioner is mostly rejected and has been allowed to the limited extent of Rs.75,000/- towards scrap value of Free Issue Material (**FIM**) of 11.65 MT alongwith interest at the rate of 9% per annum from 1 November 2019 till the date of realisation. Respondent is awarded costs of Arbitrator of Rs.14,86,862/-. By the Additional Award dated 2 May 2024, the learned Arbitrator has modified clause (b) of operative part of the Award by directing that the Respondent shall also be entitled to applicable rate of GST on the amount of Rs.8,00,000/- which was already paid as advance to it. Accordingly, the Petitioner has filed the present Petition under Section 34 of the Arbitration Act.

2. Brief facts leading to filing of the Petition are stated thus:

Petitioner received Purchase Order from SMS India Private Limited (**SMS**) for manufacturing, fabrication, assembling, painting, packaging and supply of 10 Hot Metal Ladles for a value of Rs.10,10,94,000/- and another Purchase Order for two emergency ladles amounting to Rs.1,84,24,840/-. For performance of the contract under Purchase Order dated 26 April 2018 issued by SMS, Petitioner issued Purchase Order for amount of Rs.1,41,60,800/- in favour of Respondent

for fabrication of six Hot Metal Ladles on 18 January 2019. Petitioner supplied the requisite plate materials under Free Issue Material (FIM) to the Respondent from 1 February 2019 to 12 June 2019 in total quantity of 2,52,270 kgs. Though Petitioner was required to make advance payment of 10% of the contract value (12 lakhs) to the Respondent, it is the claim of the Petitioner that during various visits to the factory of the Respondent, it was noticed that the Respondent was not compliant for the purpose of carrying out the purchase order. Therefore, Petitioner paid advance of only Rs.8,00,000/- to the Respondent in three tranches of Rs.2,00,000/- each on 10 April 2019, 18 April 2019 and 25 April 2019.

3. Respondent appointed a sub-contractor Mr. C. K. Shaji by letter dated 25 March 2019 for fabrication of six ladles. According to Petitioner, till April 2019 not even a single shell was completed by the Respondent despite passage of more than 3½ months from delivery of first lot of plates. According to the Petitioner, since the Respondent was unable to perform the contract, the scope of work was reduced from six ladles to four ladles and an amended EO was issued on 16 May 2019 reducing the contract value to Rs.80,00,000/-. According to Petitioner, SMS expressed displeasure to the Petitioner about progress of the work. Respondent terminated the contract of Mr. C. K. Shaji on 1 July 2019. According to Petitioner, Mr. C.K. Shahi had recorded by e-mail dated 1 July 2019 that only 30% of the work was complete and an amount of Rs.5,20,000/- was paid as on 1 July 2019. Petitioner complained to the Respondent on 9 July 2021 about absence of any team or workmen at the site and material lying idle at the workshop. SMS also complained about the progress of the work vide e-mail dated 10 July 2019, 22 July 2019 and 24 July 2019. On 13 August 2019, Respondent informed the Petitioner about termination of contract with Mr. Shaji.

4. According to the Petitioner, due to enormous delay on the part of the Respondent, SMS reduced the scope of purchase order from 12 ladles to 7 ladles (5 hot metal ladles) and 2 emergency ladles and issued amended PO thereby resulting in loss of profit of Rs.58,87,585/-. Petitioner reduced the scope of the work of Respondent from 4 ladles to 2 hot metal ladles on 28 August 2019. On 5 September 2019, Petitioner imposed penalty of Rs.25,000/- per day on Respondent which was revised to Rs.30,000/- per day on 30 September 2019. On 22 October 2019, Petitioner cancelled the purchase order and issued letter of cancellation. Respondent claimed on 25 October 2019 that 50% of the work on both the ladles was complete. On 26 October 2019, the material lying idle at the workshop of the Respondent was lifted back by the Petitioner. Petitioner informed the Respondent that it was blacklisted by SMS. Petitioner informed the Respondent on 28 February 2020 that SMS had blacklisted it.

5. In the above background Respondent invoked arbitration claiming completion of 30% work and raising claim of Rs.41,82,310/- along with interest. On 22 February 2022, this Court appointed sole Arbitrator to resolve the disputes. Petitioner filed Application under Section 16 of the Arbitration Act on 21 March 2022 alleging absence of arbitration clause in the General Terms and Conditions concerning fabrication of the ladles. The said Application was rejected by the learned sole Arbitrator by order dated 22 April 2022.

6. The Respondent filed Statement-of-Claim for sum of Rs.2,07,07,567/- along with interest at the rate of 18% per annum. Petitioner filed Statement-of-Defence. Additionally, the Petitioner also filed Counterclaim for Rs.5,06,78,157/-. Parties led evidence in support

of their respective claims. The learned Arbitrator has delivered Award dated 4 March 2024 partly allowing the claim of the Respondent and awarding sum of Rs.4,00,000/- with applicable GST and interest at the rate of 9% per annum. However, claim of the Respondent for damages is rejected. Similarly, Counterclaim filed by Petitioner raising claim of damages is rejected. Petitioner is granted limited relief of awarding sum of Rs.75,000/- towards scrap value of the FIM of 11.685 MT along with interest at the rate of 9% per annum.

7. Respondent moved Application on 23 March 2024 under Section 33 of the Arbitration Act for passing of Additional Award. On 2 May 2024, the learned Arbitrator has passed Additional Award modifying clause (b) of operative part of the Award and directing payment of amount of GST by the Petitioner to the Respondent on advance amount of Rs.8,00,000/-.

8. Petitioner is aggrieved by the order dated 22 April 2022 rejecting Application filed under Section 16 of the Arbitration Act, main Award dated 4 March 2024 and Additional Award dated 2 May 2024 and has accordingly filed a present Petition under Section 34 of the Arbitration Act.

9. Mr. Kamat, the learned Senior Advocate appearing for the Petitioner would submit that the learned Arbitrator has grossly erred in rejecting Petitioner's Counterclaim for award of damages. Despite holding Respondent guilty of breach of contract, the learned Arbitrator has erroneously awarded value of alleged complaint work to the Respondent ignoring the legal principle a party committing breach of contract cannot claim value for work allegedly performed. Taking me

through various clauses of purchase order, Mr. Kamat would submit that time was essence of contract and parties had specifically agreed for timeline during which Respondent was supposed to complete the work awarded to it. That despite passage of substantial time, Respondent did not deliver even a single ladle to the Petitioner. Inviting my attention to findings recorded by the learned Arbitrator holding Respondent to be more at fault than the Petitioner in performance of the contract. He would submit that award of damages in favour of the Petitioner ought to have been natural consequence flowing from finding of breach of contract by the Respondent.

10. Mr. Kamat would further submit that the learned Arbitrator has erroneously altered the terms of contract by taking into consideration conduct of parties. That terms of written contract cannot altered by taking into consideration oral evidence in view of bar under provisions of Sections 91 and 92 of the Indian Evidence Act. That findings recorded by the learned Arbitrator are not supported by evidence on record. That failure to consider evidence on record constitutes a good ground for setting aside Award under Section 34 of the Arbitration Act. He would further submit that even if time was not to be held as essence of contract, the contract still was required to be performed within reasonable time in view of the provisions of Section 46 of the Contract Act. That Respondent was supposed to handover six ladles within a period of six months, which quantity was reduced to four ladles and thereafter two ladles on account of enormous delay on the part of the Respondent. That admittedly even two ladles have not been delivered by the Respondent to the Petitioner. That therefore finding of performance within reasonable time by the Respondent cannot be inferred.

11. Mr. Kamat would further submit that the learned Arbitrator has erred in rejecting Counterclaim filed by the Petitioner for award of liquidated damages agreed under the contract. That no evidence is required to be adduced to prove damages as the sum named in the contract is genuine pre-estimate of damages. In support, he would rely upon judgment of the Apex Court in ***Kailash Nath Associates vs. Delhi Development Authority and Anr***¹. He would submit that no prayer was raised by Respondent for payment of amount of GST but the learned Arbitrator has proceeded to award GST in absence of prayer. That Respondent admittedly did not raise any GST invoice making it disentitle to claim the amount of GST. That despite holding the Respondent guilty of committing breach of obligations under the contract, the learned Arbitrator has erroneously awarded the entire costs of Arbitration in favour of the Petitioner. Mr. Kamat would accordingly pray for setting aside the impugned Award.

12. Mr. Kamat would further submit that the learned Arbitrator erred in passing Additional Award under the guise of exercise of power under Section 33 of the Arbitration Act. That the Application was not filed by Respondent for correction or interpretation of the Award. That therefore Additional Award passed by the learned Arbitrator is beyond the scope of Section 33 of the Arbitration Act.

13. The Petition is opposed by Mr. Shaikh, the learned counsel appearing for Respondent. He would submit that Petitioner has specifically admitted performance of 30% work and that therefore the learned Arbitrator has not committed any error in awarding the value of work actually performed by the Respondent. He would take me through

¹ (2015) 4 SCC 136

the e-mail correspondence between the parties to demonstrate admission on the part the Petitioner to pay for quantum of work already performed. That the learned Arbitrator has recorded cogent reasons in paragraphs 30 to 35 of the Award while holding Petitioner guilty of committing fundamental breach of the contract. He would submit that GST invoice was raised by the Respondent on the Petitioner. That the Arbitrator has rightly awarded the amount of GST which the Respondent is otherwise liable to pay. That there was inadvertence on the part of the Arbitrator in not awarding GST amount on advance of Rs.8,00,000/- which is corrected by way of Additional Award.

14. Mr. Shaikh would submit that the learned Arbitrator has held both the sides responsible for breach of obligations under the contract and has accordingly rejected claim for damages raised by both the parties. All that is awarded by the learned Arbitrator is merely the value of work actually performed by the Respondent. Since performance of 30% work is admitted by the Petitioner, it cannot challenge the Award. He would accordingly pray for dismissal of the Arbitration Petition.

15. Rival contentions of parties now fall for my consideration.

16. Petitioner has challenged order dated 22 April 2022 rejecting the Application under Section 16 of the Arbitration Act, main Award dated 4 March 2024, and Additional Award dated 2 May 2024 in the present Petition. It must however be observed at the very outset that Mr. Kamat has not canvassed any submissions with regard to correctness of order dated 22 April 2022. In that view of the matter, it is not necessary to consider challenge raised by the Petitioner in the Petition to the order dated 22 April 2022.

17. So far as the main Award dated 4 March 2024 is concerned, the learned Arbitrator has rejected most part of the claim of the Respondent. Respondent had claimed a sum of Rs.2,07,07,567/- which included amount of Rs.31,71,840/- towards value of work allegedly carried out by it with interest at the rate of 18% per annum of Rs.14,45,316/-. The claim of the Respondent also included damages of Rs.1 crore towards mental agony, trauma, loss of good-will and loss of business opportunity and interest amount of Rs.60,90,411/-. Out of total claim of Rs.2,07,07,567/- the Respondent has succeeded in securing the Award for amount of only Rs. 12,00,000/- by way of the impugned Award. Since advance of Rs. 8,00,000 was already paid to the Respondent, the Arbitral Tribunal has awarded only Rs. 4,00,000/- to the Respondents. So far as Petitioner is concerned, it had filed Counterclaim in the sum of Rs.5,06,78,157/- in respect of following claims:

Exhibit "C"

Particulars of Claim

Sr No.	Particulars	Amount (in Rs.)
1.	Being the value of scrap FIM 11.685 metric Tonne lying with the Original Claimant (11.685 MT x Rs. 59,000/- per Metric Tonne)	6,89,415/-
2.	Being the liquidated damages @ 5% of the total value of the contract, i.e. Rs.1,20,00,000/-	6,00,000/-
3.	Being the loss of profit suffered by the Original Respondent due to the wilful breach, negligence and unprofessional conduct of the Original Claimant.	58,87,585/-
4.	Being the liquidated damages suffered by the Original Respondent as its client SMS India Pvt. Ltd. Deducted 5% of the total contract value due to the wilful breach, negligence and unprofessional conduct of the Original Claimant.	35,01,157/-
5.	Being the mental agony suffered by the Original Respondent due to the wilful breach, negligence and unprofessional conduct of the Original Claimant.	2,00,00,000/-
6.	Being the loss of goodwill, respect and reputation of the Original Respondent in the market, business circle and society at large due to the wilful breach,	2,00,00,000/-

negligence and unprofessional conduct of the Original Claimant.

Total 5,06,78,157/-

Add interest @ 18% per annum from the date of counter claim till final realization.

18. All claims except Claim No. 1 relating to value of scrap is rejected by the Ld. Arbitrator. Out of claim of Rs. 6,89,415/- towards the value of scrap FIM of 11.685 MT lying with the Respondent, the learned Arbitrator has awarded only Rs.75,000/- in favour of the Petitioner towards scrap value of FIM.

19. This is how Respondent-Claimant has mainly lost before the learned Arbitrator and a minuscule claim of Rs.12,00,000/- being value of work done is awarded in favour of the Respondent. Since advance amount of Rs.8,00,000/- was already paid by the Petitioner to the Respondent, the learned Arbitrator has directed payment of only balance amount of Rs.4,00,000/- plus GST together with interest at the rate of 9% per annum. By Additional Award dated 2 May 2024, the only change effected by the learned Arbitrator is to award GST amount in favour of the Respondent on advance amount of Rs.8,00,000/-.

20. Claimant is aggrieved by the award of Claim of Rs.4,00,000/- of value of 30% work done, award of GST on Rs. 4,00,000, award of GST on advance amount of Rs. 8,00,000 by way of additional award and by rejection of his Counterclaim for damages and has accordingly filed the present Petition.

21. In the present case, Petitioner was the contractor of SMS who had issued purchase order dated 18 January 2019 for manufacture, fabrication, assembly, painting, packing and supply of 10 hot metal ladles

and two emergency ladles in favour of the Petitioner on 26 April 2018. Petitioner sub-contracted the work of fabrication of six hot metal ladles to the Respondent by issuing Purchase Order dated 18 January 2019 for value of Rs.1,41,60,000/-. The terms of payment indicated in the Purchase Order was 10% advance, 30% against fabrication and fitment, 10% against assembly, 40% within 30 days of dispatch to SMS and 10% on reconciliation of balance material. Respondent was required to raise GST invoice on the Petitioner. Clause 6 of General Terms and Conditions of Contract stipulated that the time was essence of contract. Clause 9 provided for deduction of amount to the extent of delay and Clause 10 provided for recovery of liquidated damages. Clauses 9 and 10 of the General Terms and Conditions provided thus:

9. In the event of delay of supply by the seller for any reason other than a force majeure if any specifically mentioned in the contract. The purchaser would be entitled to deduct amount to the extent of above delay from the invoices of seller and pay the balance only to seller and the seller shall not dispute any such deduction.

10. Alternatively, the purchaser in the event of delay in supply by the seller would be entitled to recover agreed, ascertained, legitimate, pre-estimated and genuine liquidated damages from the seller and/or sellers invoices at the rate of 0.5% per week of delay or part thereof subject to a maximum 5% value of the contract. As the damages are genuine pre-estimate, the purchaser shall not be required to prove losses/damages/injury if any suffered by them.

22. It appears that for performance of work by fabrication of six ladles, Petitioner supplied material to the Respondent during 1 February 2019 to 12 June 2019. However, instead of paying 10% advance of Rs.14,16,000/- Petitioner paid advance amount of only Rs.8,00,000/- to the Respondent.

23. The scope of work of the Respondent got reduced from six ladles to

four ladles on 16 May 2019 and further from four ladles to two ladles on 28 August 2019. There is no dispute to the position that the fabrication of even two ladles was not completed by Respondent. Both parties accused each other for delay in performance of their respective obligations. In the light of rival pleas raised by parties, though the learned Arbitrator framed 12 issues, he has focused on three real points for adjudication in paragraph 28 of the Award, which read thus:

- Whether under Purchase Order, parties had respective obligations and that the delay caused in execution was result of Claimant's fault only and/or Respondent had also contributed to such delay
- Whether any amount and/or percentage of work was carried out by the Claimant and if so what extent.
- Whether the parties are entitled to their respective claim for damages.

24. While answering the first issue of responsibility for delay and breach of obligations under the contract, the learned Arbitrator has recorded finding of fact that the timelines agreed in the purchase order were not adhered by either of the parties. He held that both the parties traversed away from contract rider timelines and from scope of work attached with the Purchase Order. After considering the evidence on record, the learned Arbitrator has further held that couple of essential components like *dishend* and *trunions* were not supplied by Petitioner to the Respondent within time. The learned Arbitrator accordingly concluded in paragraph 37 of the Award as under:

37. In my view of the above, I hereby conclude that none of the parties strictly adhered to the timelines mentioned in Purchase order and therefore cannot contend to supplement their case of breach of such timeline by either of them. The covenant of time

being essence under clause (6) of Purchase Order is being deadened by conduct of respective parties.

25. Thus the learned Arbitrator has conducted factual inquiry and has held both the parties liable for breaches committed in performance of obligations under the Purchase Order. He has further held that the covenant stipulating time being essence of the contract was rendered redundant.

26. Mr. Kamat would particularly highlight the findings recorded by the learned Arbitrator in paragraph 60 of the Award wherein the fault of the Petitioner is held to be of lesser degree than that of the Respondent-Claimant. The learned Arbitrator has held in paragraph 60 of the Award as under:

60. Thus, from the above, it can be ruled that the Respondent was also in comparison to the Claimant at fault may be of a lesser degree, in keeping the project of execution of two ladles incomplete.

27. However, after comparing the faults of Petitioner and Respondent, the learned Arbitrator has thereafter considered e-mail dated 25 October 2019 sent by Petitioner to the Respondent under which, far from raising any claim for damages. Petitioner actually showed willingness to pay reasonable costs of work done by the team of Respondent. Petitioner also agreed to settle the matter by paying the amount of work done if agreed by the Management. Thus, the claim for damages, subsequently raised by the Petitioner, is found to be afterthought.

28. Considering the above findings recorded by the learned Arbitrator,

it is seen that the learned Arbitrator faced a situation where both parties were found responsible for delay in execution of the work. Therefore, the learned Arbitrator has rejected the claim for damages raised by both the parties. The findings recorded and conclusions reached by the learned Arbitrator are plausible. The findings are recorded, and conclusion is reached after appreciating the evidence on record. No case is made out where any vital piece of evidence is ignored. The recorded findings are not contrary to any specific term of contract. In my view therefore, no ground is made out under Section 34 of the Arbitration Act for interfering in the impugned Award rejecting the Counterclaim of the Petitioner.

29. Since Petitioner is held to be not entitled to the claim for damages, it is not necessary to go into the issue of need to prove loss caused to the Petitioner for claiming the sum agreed in the contract as genuine pre-estimate of damages. When Petitioner is found guilty of breach of obligations arising out of contract and is therefore held to be not entitled to claim damages, it is not necessary to go into the issue of proof of cause of loss by leading of evidence. Therefore, proposition cited by Mr. Kamat that sum mentioned in the contract as liquidated damages representing genuine pre-estimate of damages must be paid without need of leading evidence, would not be attracted in the present case. Consequently, it is not necessary to discuss the ratio of judgment of the Apex Court in ***Kailas Nath Associates*** (supra).

30. Coming to the issue of award of part of claim towards value of work performed, the Respondent-Claimant had raised the claim for completion of 60% of work. The learned Arbitrator has however rejected the claim of performance of 60% of work. The learned Arbitrator has relied on inspection report dated 5 October 2019 of the Principal

Employer-SMS which indicated that in respect of hot metal ladle No.1, shell was made in three parts and top, middle and bottom shells were rendered. Similar remark was made in respect of hot metal ladle No.2. After taking into consideration inspection report dated 5 October 2019 and the photographs, the learned Arbitrator has recorded a finding of fact that only 30% of the work in respect of two ladles was complete and rejected the claim of Respondent of having performed 60% work. The said findings of fact recorded by the learned Arbitrator, after considering evidence on record, warrants no interference in exercise of power under Section 34 of the Arbitration Act.

31. Mr. Kamat has criticized the learned Arbitrator for awarding the amount of GST on value of 30% work of Rs.12,00,000/-. He would contend that Respondent never claimed the amount of GST in his Statement of Claim and that therefore the learned Arbitrator could not have awarded something which was never prayed for. While ordinarily what Mr. Kamat states could have been accepted, there can be no doubt of the position that GST is payable on amount of Rs.12,00,000/- representing 30% value of work performed by Respondent. Upon payment of GST amount, Petitioner would receive credit therefor. Contract conditions stipulated payment of applicable GST by the Petitioner on invoices raised by the Respondent. I therefore do not find any patent error in award of amount of GST by the learned Arbitrator on value of 30% work performed by the Respondent. Award of GST amount is otherwise in tune with the normal business and trade practice.

32. It appears that while making the Award, the learned Arbitrator had awarded GST amount only on difference amount of Rs.4,00,000/- by ignoring the fact that GST was also payable on advance amount of

Rs.8,00,000/-. It also appears that in the proforma invoice for Rs.12,00,000/- raised by the Respondent on Petitioner on 2 February 2019 GSTN account number of Respondent was specifically mentioned. Inadvertence on the part of the learned Arbitrator is corrected by making an Additional Award dated 2 May 2024 awarding applicable GST even on advance amount of Rs.8,00,000/-. It was clearly a computation error on the part of the learned Arbitrator which has rightly been corrected by exercising power under Section 33 of the Arbitration Act. I therefore do not find any reason to interfere even in the Additional Award.

33. So far as costs of the Arbitration are concerned, the learned Arbitrator has awarded the entire costs of Rs.14,86,862/- in favour of the Respondent. The Counterclaim of the Petitioner has been rejected. The action of Petitioner in not paying value of work performed by the Respondent is found to be illegal and accordingly claim of the Respondent in the sum of Rs.12,00,000/- is upheld. Furthermore, the learned Arbitrator has taken into consideration specific offer made by the Petitioner to Respondent to settle the account by making payment of work done in October 2019 itself. The learned Arbitrator has considered the objective of Section 31A of the Arbitration Act since Respondent-Claimant was driven to arbitration on account of failure on the part of the Petitioner to act on promise made in the e-mail dated 25 October 2019. The learned Arbitrator has taken into consideration lesser of the two amounts quoted by parties towards expenses and has accordingly awarded costs of Arbitration in favour of the Respondent. I find no reason to interfere in the direction for payment of costs of Arbitration by Petitioner to the Respondent.

34. Considering the overall conspectus of the case, I am of the view

that no valid ground is made out by the Petitioner for setting aside the impugned Award. The learned Arbitrator has acted within the four corners of contract between the parties. His findings are well supported by the evidence on record. He has not ignored any evidence nor has transgressed his jurisdiction in any manner. Arbitration Petition must accordingly fail. It is accordingly **dismissed** without imposing any further costs on the Petitioner since the entire costs of the Arbitration are already awarded in favour of the Respondent.

35. In view of the disposal of the Commercial Arbitration Petition, nothing would survive in the Interim Application and the same is disposed of accordingly.

(SANDEEP V. MARNE, J.)

SUDARSHAN
RAJALINGAM
KATKAM

Digitally signed
by SUDARSHAN
RAJALINGAM
KATKAM
Date:
2025.11.15
18:57:07 +0530