CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH - COURT NO. 1

EXCISE APPEAL NO. 51725 OF 2019

[Arising out of Order-in-Original No. 23/PR. COMM/CEX/UJN/2018-19 dated 19.03.2019 passed by the Principal Commissioner, Central Goods & Service Tax and Central Excise, Ujjain]

M/s Jindal Tubular (India) Limited **Appellant**
Survey No. 45, 46 & 47, Ambapur,
Industrial Area, Sec-II, Pithampur
Dhar (M.P.)

Versus

The Principal Commissioner, Central Goods & Service Tax & Central Excise, Ujjain **Respondent**
29, Bharatpuri Administrative Area,
Ujjain, Madhya Pradesh-456010.

APPEARANCE:

Shri R. Santhanam, Advocate - for the Appellant

Shri Sanjay Kumar Singh, Authorised Representative for the Respondent

CORAM:

HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)

DATE OF HEARING: 09.05.2022
DATE OF DECISION: 26.07.2022

FINAL ORDER NO. 50650/2022

P. V. Subba Rao

M/s Jindal Tubular India Limited [1] has filed this appeal assailing the order in original[2] dated March 19, 2019 passed by the Principal Commissioner, Central Goods And Service Tax And Central Excise, Ujjain, the operative part of which is as follows:

> "(i) I confirm and order recovery of the demand of duty amounting to Amount of Central Excise duty of Rs. 7,35,07,617/- (Rupees Seven Crore Thirty Five lakh Seven thousand Six hundred

1 appellant
2 Impugned order

Seventeen only) from the Noticee i.e. M/s Jindal Tubular (India) Ltd., Industrial Area, Sector-11, Pithampur, Distt. Dhar (M.P.) in terms of Section 112(3) of the Central Excise Act, 1944 and credited to the Central Government as prescribed under Section 11D(1A) of the Central Excise Act, 1944;

(ii) I order recovery of interest under Section 11 DD of the Central Excise Act, 1944 on the amount of Rs. 7,35,07,617/- confirmed for recovery from the Noticee i.e. M/s Jindal Tubular (India) Ltd., Industrial Area, Sector 11, Pithampur, Distt. Dhar (M.P.);

2(i) I disallow Cenvat Credit of Input Service of Rs. 4,13,596/- (Rupees Four lakh Thirteen thousand Five hundred Ninety Six only) and order for recovery from the Noticee i.e. M/s Jindal Tubular (India) Ltd. Industrial Area, Sector-11, Pitampur, Distt. Dhar (MP) in terms of Rule 14 of the Cenvat Credit Rules, 2004 read with Section 11A(4) of the Central Excise Act, 1944;

2(ii) I impose a penalty of Rs. 2,06,798/- [50% of Rs. 4,13,586/-] upon the Noticee i.e. M/s Jindal Tubular (India) Ltd., Industrial Area, Sector-11, Pithampur, Distt. Dhar (M.P). Rule 15(2) of the Cenvat Credit Rules, 2004 read with under Section 11AC the Central Excise Act, 1944. However, benefit of reduced penalty of 25% of aforesaid confirmed demand of Rs. 2,06,798/- as per changed provisions of Section 11AC(1)(e) read with Explanation 1(iii) just below the said section vide Finance Act, 2015 dated 14.05.2015, is available to the Noticee subject to the condition that the above confirmed demand of Rs. 4,13,596/- and the interest payable thereon is paid within thirty days from the date of communication of this order and further subject to the condition that such reduced penalty is also paid within the period so specified.

2(iii) I order recovery of interest at the appropriate rate on the above confirmed demand from the Noticee under the provisions of Section 11AA of the Central Excise Act, 1944.

3(i) I confirm & order recovery of Central Excise duty amounting to Rs. 3,95,550/- from the Noticee i.e. M/s Jindal Tubular (India) Ltd., Industrial Area, Sector-II, Pithampur, Distt. Dhar (M.P.) under Section 11A (4) of the Central Excise Act, 1944.

3(ii) I impose a penalty amounting to Rs. 1,97,775/- [50% of Rs. 3,95,550/-] upon the Noticee i.e M/s Jindal Tubular (India) Ltd., Industrial Area, Sector-II, Pithampur, Distt. Dhar (M.P.) them under Section 11AC the Central Excise Act, 1944. However, benefit of reduced penalty of 25% of aforesaid confirmed demand of Rs. 2,06,798/- as per changed provisions of Section 11AC(1)(e) read with Explanation 1(iii) just below the said section vide Finance Act, 2015 dated 14.05.2015, is available to the Noticee subject to the condition that the above confirmed demand of Rs. 3,95,500/- and the interest payable thereon is paid within thirty days from the date of communication of this order and further subject to the condition that such reduced penalty is also paid within the period so specified.

3(iii) I order recovery of interest at the appropriate rate from the Noticee on the above confirmed demand under the provisions of Section 11AA of the Central Excise Act, 1944."

2. The facts of the case, in brief, are that pursuant to an audit by the Audit Commissioner, Indore, a show cause notice dated July 19, 2018 was issued to the appellant for the period from April 2015

to March 2017 whereby an amount of Rs. 7,35,07,617/- was demanded under Section 11D of the Central Excise Act which the appellant collected from its customer M/s Navayuga Engineering Company Limited. The second item of demand is for Rs. 4,13,596/-, being the Cenvat credit of rent-a-cab services used by the employees and customers of the appellant for business purposes on the ground that it is not an "input service" for the appellant. The third item of demand was an amount of Rs. 3,95,550/- towards central excise duty on the freight charges paid for transport of goods from the appellant's premises to the customer's premises when goods were sold on FOR basis to the customers by the appellant.

3. The appellant contested the show cause notice and after but the Principal Commissioner passed the impugned order. Aggrieved by this order, the present appeal is filed.

4. We have heard learned Counsel for the appellant and learned Authorised Representative of the Department and perused the records. We proceed to deal with each of the three items:

Demand under Section 11D

5. The appellant manufactures MS pipes which it supplied to M/s Navayuga Engineering Company Limited for use in a project. It is undisputed that the goods supplied under this project were exempted by Notification No. 3/2004-CE dated January 08, 2004 and that this exemption was available to the goods cleared by the appellant. As these goods were exempted, the appellant had an obligation to fulfil one of the conditions under Rule 6 (1), 6 (2) or 6

(3) of the Cenvat Credit Rules, 2004[3]. Rule 6 (1) requires the assessee not take Cenvat credit on the input and inputs services used manufacture of exempted goods. Rule 6 (2) requires the assesee to maintain separate records in respect of common inputs and input services used for manufacture of dutiable and exempted goods. Rule 6 (3) requires the assesse to pay an amount equal to 6% / 7% of the value of the final products. The appellant chose the third option and paid an amount equal to 6% / 7% of the value of the final products.

6. As per the agreement between the appellant and its customer M/s Navayuga Engineering Company Limited, in addition to the price of the goods, M/s Navayuga Engineering Company Limited would pay an amount equal to "7% excise duty reversal" in respect of the pipes and in respect of internal coating of the pipes "7% ED reversal" shall be shared by both parties @ 3.5% each. Therefore, it was clearly understood by two parties that what was being paid by the customer was not Central Excise duty but an amount of 7% of the value of the pipes under Rule 6 (3) of CCR inaccurately mentioned as "excise duty reversed". The invoices produced by the appellant before us clearly indicate "excise duty exempted under Condition No. (ii) of the Notification No. 3/2004-CE dated January 08, 2004 in force from date on 9.1.2004". To enable the supplier to supply the above goods at nil rate of excise duty" the customer has to produce necessary certificate. However, in the invoice after price of the pipes there are two entries one pertaining to VAT @ 5% and another pertaining to the amount

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3 CCR.

paid under Rule 6(3)(1) indicated inaccurately as "Excise duty reversal @ 6%."

7. It is the case of the Department that the appellant has recovered this amount from its customers as representing excise duty and, therefore, the same needs to be deposited in the exchequer as per Section 11D which reads as follows:

> **"Section 11D Duties of excise collected from the buyer to be deposited with the Central Government.** - Notwithstanding anything to the contrary contained in any order or direction (1) of the Appellate Tribunal or any Court or in any other provision of this Act or the rules made thereunder, every person who is liable to pay duty under this Act or the rules made thereunder, and **has collected any amount in excess of the duty assessed or determined and paid on any excisable goods under this Act or the rules made thereunder from the buyer of such goods in any manner as representing duty of excise, shall forthwith pay the amount so collected to the credit of the Central Government."**

8. The case of the appellant is that what is recovered by them is only an amount which it was required to pay under Rule 6(3)(i) as a part of its obligations under CCR. It has not recovered any amount as representing Central Excise duty. Therefore, Section 11D is not applicable to this case as they have not recovered any amount whatsoever as representing the central excise duty.

9. Learned Counsel for the appellant relies on the judgment of Larger Bench of the Tribunal in the case of **Unison Metals Vs. Commissioner of Central Excise**[4]**.** In that case the Tribunal was seized of a matter where an amount was paid by the assessee under Rule 57 CC of the Modvat Rules which is *pari materia* to Rule 6(3)(1) of CCR and recovered the same from its customers. The case of the Revenue was that this amount having been collected from the customers must be deposited by the assessee under

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4 **(2006) TIOL 1337 CESTAT-DEL.-LB**

Section 11D. The Larger Bench of the Tribunal held that it was not an amount collected as representing excise duty and hence need not be deposited under Section 11D. Paragraphs 9, 10 and 11 of this order are reproduced below:

> "9. The scheme of Central Excise duty payment is that a manufacturer removed goods from the factory of production after payment of duty. While selling the goods, the manufacturer recovered the duty so paid. In doing so, an assessee is recouping the tax already paid. The arrangement is not that the assessee first collected the tax from the buyer of the goods and then remits the amount to the government. Section 11D has to be read keeping this scheme in view. Therefore, the provisions for "every person who is liable to pay duty……and has collected any amount from the buyer of any goods in any manner representing as duty of excise, shall forthwith pay the amount so collected to the credit to the Central Government" has application only when equivalent duty had not been deposited at the time of removal of the goods. The scheme of the law is that manufacturers shall not collect amounts falsely representing them as central excise duty and retain them, thus unjustly, benefiting themselves. In the present cases, (irrespective of whether the 8% payments were duty or not) since the 8% amount remain already paid to the revenue, and no amount is retained by the assessee. Section 11D has no application.
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> 10. The real identity of the amount 'collected' (whether excise duty payable or not) is of no relevance for Section 11D. What is relevant is only whether the collection was 'represented' as duty of excise. The representation may as well be entirely false. The qualifying of the representation through the words 'in any manner' makes this clear. Therefore, the contentions of both sides on the question, as to whether deposits under Rule 57CC are excise duty or not, are beside the point.
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> 11. Reference is answered as above and the appeals are returned to the original Bench for disposal."

10. Learned Counsel for the appellant further submits that subsequent to this order of the Larger Bench, the Central Board of Excise and Customs had issued Circular No. 870/08/2008-CX. Dated May 16, 2008 communicating that the Department has accepted this judgment and directed as follows:

> "In the light of what is sated above, it is clarified that as long as the amount of 8% or 10% is paid to the Government in terms of erstwhile Rule 57CC of the Central Excise Rules, 1944 or Rule 6 of the CENVAT Credit Rules, the provisions of section 11D shall not apply even if the amount is recovered from the buyers. However, it may be noted that the CENVAT credit of the said amount of 8% or 10% cannot be taken by the buyer since such payment is not a payment of duty in terms of Rule 3(1) of the CENVAT Credit Rules,

> 2004. Therefore, the said 10% amount should be shown in the invoice as "10% amount paid under Rule 6 of the CENVAT Credit Rules, 2004".

11. Learned Counsel, therefore, submits that the impugned order, being contrary to not only the judgment of the Larger Bench of the Tribunal but also to the Board's directions, is unsustainable and needs to be set aside.

12. Per contra, learned Departmental Representative relies on the order of the Tribunal in **M/s G.S. Pharmabutor (P) Ltd. Vs. CCE**, **Jaipur**[5] in which it was held that an amount of 8% recovered by the assessee from its customers has to be deposited under Section 11D. An appeal against this order was dismissed by the Supreme Court in Civil Appeal No. 854/2006 having regard to the meager tax involved leaving the question of law open. He submits that the distinction between **G.S. Pharmabutor** and **Union Metals** is that in the case of **G.S. Pharmabutor** the amount which was being recovered was clearly shown as central excise duty. Para 5 of this order reads as follows:

> "5. I find that in this case the appellants are not disputing that they were collecting 8% from their customers and in the invoices it was specifically mentioned that as they were collecting this 8% as Central Excise duty. The appellant does not dispute this fact. The only contention of the appellant is that mistake they were mentioning 8% as Central Excise duty showing in the invoices. In these circumstances as the appellants were collected this 8% duty by showing separately in the invoices from their buyers, therefore, the provisions of Section 11D are applicable and the appellants are not entitled for this amount. The appeal is dismissed."

13. He submits that the present case is also one where the invoices show "excise duty reversal" and, therefore, **G.S. Pharmabutor** squarely case applies. It would have been a different matter if the amount was shown as "an amount under Rule 6(3)(1) of CCR, 2004.

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5 **2005-TIOL-138-CESTAT-DEL.**

14. We have considered the submissions of both sides with respect to this part of the impugned order.

15. We find from the agreement and the invoices that the buyer was fully aware that the goods were fully exempted and no excise duty was liable to be paid. In fact, the buyer was required to provide an excise duty exemption certificate to the appellant to avail the benefit of exemption notification. However, the buyer also agreed to pay to the appellant an amount equal to 7% which it paid under Rule 6(3)(1). However, both the agreements and the invoices inaccurately mentioned this as “excise duty reversal”. This might give impression this is an amount recovered by the appellant from the customer as representing the excise duty which would be recoverable under Section 11D. Notwithstanding the inaccurate description of this amount recovered by the appellant from its customers, it is clear from the agreement that the buyer was not paying this amount thinking it to be excise duty but was paying it as a reimbursement of an amount under Rule 6(3)(1) of CCR. The invoices also indicate that the excise duty is exempted under Notification NO. 3/2004. Further, below the “excise duty reversal @ 6%” in the invoice, it is mentioned in “amount paid under Rule 6(3)(i) of CCR”. Needless to say, since this is not an amount of excise paid by the appellant and the buyer M/s Navayuga Engineering Company Limited will not be entitled to Cenvat credit of the amount so paid. However, that matter is beyond the scope of this appeal. What is important for this appeal is whether the appellant has collected the amount as representing Excise duty from its customers which does not appear to be the case from the

agreement and from the invoices. We, therefore, find that this case is different **M/s G.S. Pharmabutor (P) Ltd.** where the amount was being collected as representing excise duty in each of these invoices. The case is covered by the Larger Bench decision of the Tribunal in **M/s Unison Metals Ltd.**, which has also been accepted by the Revenue by CBEC Circular dated 16.5.2008. Therefore, this part of the demand cannot be sustained and needs to be set aside.

Denial of Cenvat credit on input services

16. In respect of rent-a-cab services, an amount of Rs. 4,13,596/- claimed by the appellant as input service for rent-a-cab services is sought to be denied by the impugned order. The appellant claims that the cabs were used by its employees and customers for business travel only and, therefore, it is entitled to the benefit of Cenvat credit as held by the High Court of Gujarat in the case of **Commissioner of Central Excise, Customs & Service Tax, Vadodara Vs. Transpek Industry Ltd.**[6]. The High Court framed the following question:

(i) Whether in the facts and circumstances of the case and law, the Hon'ble Tribunal has committed substantial error of law in holding that the Respondent is entitled to avail the CENVAT credit on outdoor 'catering services' and rent-a-cab services provided in the factory for employees of the factory? "

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6 **2017-TIOL-2106-HC-AHM-CX**

17. Relying on the case of **S.R. Oil Ltd.**[7]**,** the High Court has decided that rent-a-cab services in respect of cab used by the employees of the assessee is an "input service" and Cenvat credit is available on it.

18. Learned Departmental Representative reiterates the findings of the impugned order with respect to this.

19. After considering the submissions of both sides, respectfully following the judgment of High Court of Gujarat in **Transpek Industry Ltd**., we hold that the appellant is entitled to the Cenvat credit for the service tax paid on rent-a-cab services.

Demand of Rs. 3,95,550/- towards central excise duty on freight charges of goods sold on FOR basis to the customers premises:

20. The appellant has supplied the goods on which it paid excise duty to the customers on FOR destination basis. In other words, in such contracts the appellant was required to deliver the goods at the buyer's premises and not its factory gate. The question is whether cost of freight from the factory/depot of the appellant to the customer's premises is includible in the assessable value for calculating the central excise duty. In the case of **CCE & Customs Vs. Roofit Industries Ltd.**[8] the Supreme Court held that where the goods are sold on FOR destination basis the sale is complete only when the change in property takes place at the buyer's premises and, therefore, the place of removal will be the buyer's premises. Subsequently, in the case of **CCE, Nagpur Vs. Ispat**

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7 2016-53-VST-317

8 2015-TIOL-87-SC-CX

Industries Ltd.[9], the Supreme Court held that the "place of removal" under Section 4 of the Central Excise Act must be a place relatable to the seller i.e., the factory gate or depot or premises of consignment agent, etc. and cannot be the buyer's premises because the place of removal under Section 4 has to be the place from where the goods are to be sold after removal. Once the sale is completed at the buyer's premises there is nothing more to be removed. Accordingly, the place of removal can only be the seller's premises regardless of the fact that the sale is on FOR destination basis. Relevant text of the judgment is as follows:

> "16. It will thus be seen that where the price at which goods are ordinarily sold by the assessee is different for different places of removal, then each such price shall be deemed to be the normal value thereof. Sub-clause (b)(iii) is very important and makes it clear that a depot, the premises of a consignment agent, or any other place or premises from where the excisable goods are to be sold after their clearance from the factory are all places of removal. What is important to note is that each of these premises is referable only to the manufacturer and not to the buyer of excisable goods. The depot, or the premises of a consignment agent of the manufacturer are obviously places which are referable only to the manufacturer. Even the expression "any other place or premises" refers only to a manufacturer's place or premises because such place or premises is stated to be where excisable goods "are to be sold". These are the key words of the sub-section. The place or premises from where excisable goods are to be sold can only be the manufacturer's premises or premises referable to the manufacturer. If we are to accept the contention of the revenue, then these words will have to be substituted by the words "have been sold" which would then possibly have reference to the buyer's premises.
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> 24. It will thus be seen that, in law, it is clear that for the period from 28.9.1996 up to 1.7.2000, the place of removal has reference only to places from which goods are to be sold by the manufacturer, and has no reference to the place of delivery which may be either the buyer's premises or such other premises as the buyer may direct the manufacturer to send his goods. As a matter of law therefore the Commissioner's order and Revenue's argument based on that order that freight charges must be included as the sale in the present facts took place at the buyer's premises is incorrect. Further, for the period 1.7.2000 to 31.3.2003 there will be no extended place of removal, the factory premises or the warehouse (in the circumstances mentioned in the Section), alone being places of removal. Under no circumstances can the buyer's premises, therefore, be the place of removal for the purpose of Section 4 on the facts of the present case.

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9 **2015-TIOL-238-SC**

> 32. It will be seen that this is a decision distinguishing the Escorts JCB's case on facts. It was found that goods were to be delivered only at the place of the buyer and the price of the goods was inclusive of transportation charges. As transit damage on the assessee's account would imply that till the goods reached their destination, ownership in the goods remained with the supplier, namely, the assessee, freight charges would have to be added as a component of excise duty. Further, as per the terms of the payment clause contained in the procurement order, payment was only to be made after receipt of goods at the premises of the buyer. On facts, therefore, it was held that the sale of goods did not take place at the factory gate of the assessee. Also, this Court's attention was not drawn to Section 4 as originally enacted and as amended to demonstrate that the buyer's premises cannot, in law, be "a place of removal" under the said Section."

21. Subsequently, Circular No. 1065/4/2018-CX dated 08.06.2018 was issued by the CBEC communicating this decision. The relevant text reads as follows:

> "3. General Principle: As regards determination of 'place of removal', in general the principle laid by Hon'ble Supreme Court in the case of CCE vs Ispat Industries Ltd 2015(324) ELT670 (SC) may be applied. Apex Court, in this case has upheld the principle laid down in M/s Escorts JCB (Supra) to the extent that 'place of removal' is required to be determined with reference to 'point of sale' with the condition that place of removal(premises) is to be referred with reference to the premises of the manufacturer. The observation of Honb'le Court in para 16 in this regard is significant as reproduced below"
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> > 16. It will thus be seen where the price at which goods are ordinarily sold by the assessee is different for different places of removal, then each such price shall be deemed to be normal value thereof. Sub-clause (b) (iii) is very important and makes it clear thata depot, the premises of a consignment agent, or any other place or premises from where the excisable goods are to be sold after their clearance fromthe factory are all places of removal. What is important to note is that each of the premises is referable only the manufacturer and not to the buyer of excisable goods. The depot or the premises of the consignment agent of the manufacturer are obviously places which are referable to the manufacturer. Even the expression "any other place of premises" refers only to a manufacturer's place or premises because such place or premises is to be stated to be where excisable goods "are to be sold". These are key words of the sub-section. The place or premises from where excisable goods are to be sold can only be manufacturer's premises or premises referable to the manufacturer. If we were to accept contention of the revenue, then these words will have to be substituted by the words "have been sold" which would then possibly have reference to buyer's premises."
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> 4. Exceptions:
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> (i) The principle referred to in para 3 above would apply to all situations except where the contract for sale is FOR contract in the circumstances identical to the judgment in the case of CCE, Mumbai-III vs Emco Ltd 2015(322) ELT 394(SC) and CCE vs M/s Roofit Industries Ltd 2015(319) ELT 221(SC). To summarise, in the case of FOR destination sale such as M/s Emco Ltd and M/s Roofit Industries where the ownership, risk in transit, remained with the seller till goods are accepted by buyer on delivery and till such time of delivery, seller

alone remained the owner of goods retaining right of disposal, benefit has been extended by the Apex Court on the basis of facts of the cases.

(ii) Clearance for export of goods by a manufacturer shall continue to be dealt in terms of Circular no. 999/6/2015-CX dated 28.02.2015 as the judgments cited above did not deal with issue of export of goods. In these cases otherwise also the buyer is located outside India.

5. CENVAT Credit on GTA Services etc: The other issue decided by Hon'ble Supreme Court in relation to place of removal is in case of CCE &ST vs. Ultra Tech Cement Ltd dated1.2.2018 in Civil Appeal No. 11261 of 2016 on the issue of CENVAT Credit on Goods Transport Agency Service availed for transport of goods from the 'place of removal' to the buyer's premises. The Apex Court has allowed the appeal filed by the Revenue and held that CENVAT Credit on Goods Transport Agency service availed for transport of goods from the place of removal to buyer's premises was not admissible for the relevant period. The Apex Court has observed that after amendment of in the definition of 'input service' under Rule 2(l) of the CENVAT Credit Rules, 2004, effective from 01.03.2008, the service is treated as input service only 'up to the place of removal'.

6. Facts to be verified: This circular only bring to the notice of the field the various judgments of Hon'ble Supreme Court which may be referred for further guidance in individual cases based on facts and circumstances of each of the case. Past cases should accordingly be decided.

7. No extended period: Any new show cause notice issued on the basis of this circular should not invoke extended period of limitation in cases where an alternate interpretation was taken by the assessee before the date of the Supreme Court judgment as the issue is in the nature of interpretation of law."

22. In view of the above, the learned Counsel for the appellant submits that regardless of the fact that sale of goods is on FOR basis, central excise duty cannot be charged on the cost of freight from their premises to the premises of the buyer. Learned Authorised Representative supports the impugned order.

23. Having considered both the submissions, we find that the issue is now settled by the Supreme Court in the case of **Ispat Industries** that the place of removal in every case has to be only the place relatable to the seller and it cannot be the buyer's premises even though the sale may be completed at the buyer's premises when goods are sold on FOR destination basis. The "place of removal" continues to be the seller's premises whether it be the

factory gate or depot or any other place relatable to the seller. In terms of Section 4 of the Central Excise Act, value of the goods is the transaction value of the goods for delivery at the time and place of removal. The freight incurred from the place of removal to the buyer's premises cannot, therefore be includible in the assessable value. Consequently, the demand on this count also needs to be set aside.

24. As we find that all the three demands are not sustainable on merits, the penalty also needs to be set aside.

25. In view of the above, the impugned order dated March 19, 2019 is set aside and the appeal is allowed with consequential relief, if any, to the appellant.

(Pronounced in open Court on 26.07.2022)

(Justice Dilip Gupta)
President

(P.V. Subba Rao)
Member (Technical)

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