BEFORE THE DIVISION BENCH:ODISHA SALES TAX TRIBUNAL:CUTTACK.

S.A.No.262(VAT) of 2013-14

(Arising out of the order of the learned Joint Commissioner of Sales Tax, Bhubaneswar Range, Bhubaneswar, in First Appeal Case No. AA 106111011000141/BHI/10-11, disposed of on 14.03.2013.)

Present: Shri Subrat Mohanty & Shri P.C. Pathy
2nd Judicial Member Accounts Member-I

M/s. Prime Traders,
At-Badagada, Brit Colony,
Bhubaneswar. ... Appellant.

- V e r s u s -

State of Odisha represented by the
Commissioner of Sales Tax,
Odisha, Cuttack. ... Respondent.

For the Appellant : ... Mr. G.S. Mohanty, Ld. Advocate.
For the Respondent : ... Mr. M.L. Agarwal, Ld. S.C.(C.T).

Date of Hearing: 23.03.2019 ***** Date of Order: 03.04.2019

O R D E R

This second appeal has been filed against the order of the ld. Joint Commissioner of Sales Tax, Bhubaneswar Range, Bhubaneswar (in short, 'the ld. JCST') passed on 14.03.2013 in first appeal case No. AA 106111011000141/BHI/10-11 confirming the order of assessment passed on 27.04.2010 by the learned Assessing Authority, Bhubaneswar-I Circle, Bhubaneswar (in short, 'ld. AA') Under Section 42 of the Odisha Value Added Tax Act (in short, 'the OVAT Act') raising demand of Rs.4,32,861.00 including penalty of Rs.2,88,574.00 imposed u/s. 42(5) of the OVAT Act for the tax periods from 01.04.2005 to 30.11.2009.

2. The appellant in the instant case is dealing in electrical goods. The ld. AA basing on the observations contained in Audit Visit Report (in short 'AVR') submitted in respect of the business activities of the dealer for the aforesaid period initiated proceedings and completed the assessment u/s.42 of the OVAT Act which resulted in demand of

Rs.4,32,861.00. The demand was raised on the following counts basing on the observation of the AVR.

a. There was purchase suppression leading to sale suppression amounting to Rs.1,42,063.66.
b. Disallowance of ITC on purchase effected from three dealers on account of suspension/cancellation of registration certificates.
c. Disallowance of sales effected to Software Technology Park (STPI) (M/s. Nethawak Network India Pvt. Ltd.) without realization of tax.

Being aggrieved the dealer-assessee preferred first appeal against the order of assessment before the ld. JCST on the following grounds:-

a) The alleged purchase suppression was not rue and that there was no purchase suppression or the corresponding sale suppression.
b) Disallowance input tax credit on the ground that the corresponding purchases were from dealers whose registration certificates were cancelled is also not true and that the dealers registration certificate was valid and active on the date of transaction giving rise to input tax credit.
c) Sale of goods to STPI is zero rated U/s.18 of the Act and the appellant having furnished all documents should have been assessed at the rate of zero percentage and not @4% and 12.5%.
d) Levy of penalty over and above the tax was also not legal and was excessive.

The ld. JCST on careful consideration of the grounds of appeal, the impugned order of assessment, documentary evidences adduced on behalf of the dealer-appellant and the inquiry conducted at his level on claim of input tax credit, rejected the grounds of appeal and confirmed the order of assessment.

3. Being further aggrieved the instant dealer approached this Tribunal with the following grounds of appeal:-

a. The disallowance of ITC amounting to Rs.96,729.00 by the forum below is unwarranted only because the registration

certificates of all dealers from whom the appellant purchased goods during the period under consideration were valid. Therefore question does not arise at all about the disallowance of aforesaid amounts of ITC, which is unconstitutional.

b. The disallowance of tax liabilities on the sales to software technology parks of India (In short S.T.P.I.) amounting to Rs.35,423.00 as provided in accordance with law, by the forum below is without jurisdiction and bad in law.

c. The disallowance of amounting Rs.11,994.85 in connection with purchase & sales suppression is wholly erroneous and bad in law.

d. The imposition of penalty U/s.42(5) of the OVAT Act is totally erred in law only because it is against the settled guidelines of the Hon'ble Supreme Court of India in the case of Hindustan Steel.

Therefore the impugned order under challenge should be quashed for the interest of justice & equity.

4. The respondent-State has filed following cross objections:-

a) There is no reasonable merit in the second appeal filed by the dealer, which is not sustainable in the eyes of law.

b) The ld. Assessing officer and first appellate authority have rightly completed assessment/appeal basing on the statutory provisions under the Act & Rules.

c) The order passed by the first appellate authority is quite explanatory in nature and it covers all points raised by the dealer.

5. Mr. G.S. Mohanty, learned Advocate appearing on behalf of the dealer-respondent vehemently argued that the forums below have wrongly alleged purchase suppression amounting to Rs.1,42,063.66. The purchases were effected from the registered dealer by way of paying tax thereof but unfortunately some purchases were not incorporated in purchase register at the time of audit visit due to negligence on the part of Accountant of the Firm but goods were sold in accordance with the law hence there is no suppression. Regarding disallowance of ITC relating to purchases effected from 3 registered dealers he argued that

the registration certificate of the selling dealers were valid at the time of purchase of goods by the appellant. He produced relevant authenticate documents in this connection hence stated that there is no question of claiming of wrong ITC. He also contended that the stand of Revenue in connection with disallowance of the sale effected to the software Technology Park of India (STPI) under the name and style of M/s. Nethawak Network India Pvt. Ltd. on the basis that the goods sold by the appellant to the aforesaid STPI unit on zero rated tax are not capital goods is not justified for the aforesaid unit was 100% export oriented unit for Computer Software. He stated that the appellant is not a tax specialist hence the Revenue should have been held first answerable in this regard because the assessing authority is a tax specialist who accepted periodical returns as genuine and correct u/s.39 of the OVAT Act. In the written note submitted on dtd.05.12.2018 regarding imposition of penalty he cited cases of M/s. Kaushal Diwan Vrs. Income Tax Officer decided on Nov 30, 1982 in the ITAT Delhi Bench and in the case of Hindustan Steel Ltd. Vrs. State of Odisha (1972) 83 ITR 26 (SC). Further he has brought to the notice of this Bench regarding function of Revenue authorities in respect of rendering natural justice by citing the cases of H.H. Maharajadhiraja Madhav Rao Sindia Bahadur V. Union of India (1971) AIR 1971 SC 530 and Mohammad Ali Khan V. Commissioner of Wealth Tax [1997] 224 ITR 672 (SC), Indian latex Fiber Corporation Vrs. C.S.T. Orissa, (2009) 20 VST 57 (Orissa), Chowhan Machinery Mart Vrs. State of Orissa (2009) 19 VST 178 (Orissa), Hon'ble Orissa High Court in case of Larsen Toubro Limited Vrs. State of Orissa and others reported (1998) 111 STC-75, M/s. Tripaty Drinks Private Ltd. Vrs. Sales Tax Officer, Cuttack-II Circle and Others O.J.C. No.3034 of 1996, decided on 19 July. In another written submission filed the ld. Advocate has produced certain documents relating to written submission on the matter, transaction details of M/s. Prime traders with M/s. Kiran Enterprises, M/s. Anchor electronic and electrical Pvt. Ltd., photo copies of notifications dtd.30.03.2005 and 07.05.2008 of the Orissa Gazette pertaining to the Orissa Value Added Tax Act, 2004, certain documents of STPI M/s. Nethawak Networks

India Pvt. Ltd. and photo copies of the order passed on 28.02.2008 by the Hon'ble High Court of Orissa in W.P.(C) no.2777 of 2008 concerning M/s. Jayshree Chemicals Ltd. and photo copies of order dtd.31.05.2013 passed by the Division Bench of this Tribunal in S.A. No.277(V)/2011-12 arguing that the impugned proceedings u/s. 42 of the OVAT Act, 2004 for the periods from 01.04.2005 to 30.11.2009 should be treated as infructuous and bad in law for the Revenue did not completed self assessment proceedings u/s. 39 of the OVAT Act after scrutinising the monthly periodical VAT returns U/s. 38 of the OVAT Act.

6. Per contra, Mr. M.L. Agarwal, the learned Standing Counsel (C.T.) appearing on behalf of the Revenue reiterated the grounds stated in the cross objections stated that the order passed by the ld. JCST is quite explanatory in nature and it covers all points raised by the dealer. He also filed written submission in this connection refuting the points raised in the grounds of appeal regarding suppression of purchases as follows:-

> In second appeal the appellant contends that there is no suppression. In this respect it is submitted that the in AVR it has been pointed that suppression with regard to 10(ten) purchase bills, out of which the dealer explained five bills have been entered in the books of account. The LAO accepted the submission and allowed to that extend. But, as the appellant could not adduce explanation for the rest remaining five bills, which were also admitted and conceded by the appellant to be out of account purchase, the same were treated as suppression. The said fact was also conceded before the first appellate authority and dealt with in detail at page 6-7 of the appeal order. Therefore, the appellate has once admitted the suppression on his own volition, tax on the score cannot be disputed in the present second appeal. Furthermore, the paper and documents filed before this Hon'ble Tribunal, the appellant concedes with regard to suppression. Thus, the said may be upheld by the Hon'ble Tribunal.

Regarding disallowance of ITC he has contended in the written submission as follows:-

i. Disallowance of ITC from on account of suspension/ cancellation of registration certificate of the selling dealers is just and proper. The appellant has purchase from selling dealer namely, -

Sl. No.	Selling dealer & TIN	ITC involve	Date of cancellatio per VATIS
1	M/s. Kiran Enterprisers, TIN-21921111937	140.15	04.05.2006
2	M/s. Anchor Electronics & Electricals Pvt. Ltd, TIN- 21811404584	18,736.35	28.12.2009
3	M/s. Binayak Agencies, TIN 21901116992	77,853.03	Active
	Total	96,729.53	

ii. The above ITC cannot be allowed as the selling dealer has not discharged their tax liabilities and filed returns in accordance with law. This case was also suspension of the RCs. The dealer-appellant in its claim submits that ITC is to be allowed till the date of cancellation and therefore, concedes disallowance of ITC of Rs.114.35 for purchase effected from M/s. Kiran Enterprisers vide bills dtd.19.06.2006 & 16.08.2007 i.e. after the date of cancellation.

iii. The ITC cannot be allowed to the appellant and vivid reasons for the same has been assigned by the FAA at Page 5 & 6 of the order, to which the appellant is unable to dislodge. The self-same reasons may be made part of the submission which are not repeated for the sake of brevity.

iv. The grant of ITC is conditional. As the dealer does not maintain day to day stock account, therefore is not entitled to grant of ITC as per section 20(7) of the OVAT Act. The appellant's plea of violation of fundamental rights under Article 19(1)(g) is misconceived. There is no question of fundamental right. The grant of ITC is subject to the provisions of the Act and conditional. There is no vested right in claim of ITC. [Ref : Jayram & Co. V. State of Tamil Nadu (2016) 96 VST 1 (SC) ; State of Gujarat V. Reliance Industries Ltd. (2018) 50 GSTR 14 (SC) ; State of Karnataka V. M.K. Agro Tech Pvt. Ltd. (2018) 52 GSTR 215 (SC)]

So far as the grounds of dealer-appellant that the disallowance of zero rated STPI sales during the period in favour of M/s. Nethawak Network India Pvt. Ltd. is not justified, the ld. S.C.(C.T.) took the following stand in the written submission filed before the Bench:-

i. The authority below have rightly disallowed the claim of zero rate sales effected to M/s. Nethawak Network India Pvt. Ltd., as the sales is taxable under the Act. No exemption U/s.17 towards sale to STP has been provided under the Act and the goods sold are taxable u/s.11 of the OVAT Act as per part-II of the taxable schedule 'B'. The averment made with regard to zero rate sales u/s.18 is misconceived, the same is applicable for such sales effected to dealers mentioned therein, which are inter-State sales and is treated as zero rated sale for the purpose of OVAT Act. In that event of zero rate sales reverse tax credit has been provided to be imposed/levied u/s. 20(3) and /or 20(9) of the Act.

ii. In case of sales effected to STP, the benefit of exemption is available to the purchaser and not the seller. As per the explanation to Section 18, the claim can be allowed if the said purchased goods are utilized as capital goods falling u/s.2(8) of the Act, on proving of the same by the purchases to its assessing authority. [Ref: Madras Cements Ltd v. CCE (2010) AIR SCW 3633]

iii. The forums below has disallowed the claim as the electrical goods such as switches, wires, etc. sold does not come within the purview of capital goods. Moreover it is not the seller but the purchaser who is entitled to benefit and the taxes so paid on purchaser can be refunded to the purchaser by the jurisdictional AO on proving the same is utilised as capital goods. The incidence of tax is on sale and the taxable event is on sale by the seller and all the ingredients of sale comes into play for levy on the seller.

iv. Formation of STP is a deemed State within a State and therefore, the transition in question comes inter-State sale, for which Section 8(6) to (8) of the CST Act has been enacted and form I vide Rule 12(11) of the CST (R & T) Rules, 1957 have been provided. In

absence of furnishing of such declaration form by the appellant, the transaction in question becomes intra-State sale liable to tax at appropriate rate under the Act.

v. The claim of exemption cannot be allowed in view of the decision rendered in the case of Indian Exports v. State of U.P. (2012) 47 VST 126 (All.).

vi. The burden lies on the dealer to prove beyond reasonable doubt to claim exemption which he has failed to discharge and substantiate with evidences and books of account. The dealer is applying a colourable device in not depositing the legitimate revenue due to the State. The submission made by the dealer runs contrary to Section 95 & 98 of the OVAT Act.

vii. It is settled principle of law settled by the Apex Court from time to time including the recent judgment by the Constitution Bench of the Hon'ble Supreme Court rendered in the case of Commissioner of Customs (Import), Mumbai v. M/s. Dilip Kumar And Co. (2018) 9 SCC 1 that the exemption/deduction has to be strictly construed and to be proved by the person who claims the same to avail the benefit.

The ld. S.C.(C.T.) vehemently argued that the appeal may be dismissed and the order of the fora below may be upheld. Regarding imposition of penalty the ld. S.C.(C.T.) argued that regarding imposition of penalty u/s. 42(5) of the OVAT Act does not require proving of mens-rea while imposing penalty.

7. Heard the rival contentions. Gone through the impugned orders of appeal and assessment, grounds of appeal filed by the dealer, cross objections filed by the ld. S.C.(C.T.), written notes submitted by both the ld. Advocate on behalf of the dealer-appellant and by the ld. S.C.(C.T.) on behalf of the Revenue, the case laws cited, and the relevant appeal record. Now, the dispute before this Bench is to decide whether the confirmation of tax and penalty imposed by the ld. AA by the ld. JCST can be sustained in the eyes of law? In the instant case the dealer-appellant has been assessed basing on audit visit report (AVR) as per the assessment order of the ld. AA it was categorically admitted by

the ld. Advocate appearing on behalf of the dealer-assessee that the dealer has not accounted for 5 numbers of purchase bills. Sufficient opportunity has been allowed by the taxing authority before taking up tax audit for the aforesaid period by the audit party there was no sudden or surprise visit to the place of business of the dealer assessee by the audit team because prior notice was issued for conducting audit of the business activities of the dealer-assessee. The AVR has reported purchase and sale suppression of Rs. 2.36,523.03 in respect of 10 numbers of purchase invoices not accounted for by the dealer-assessee but the ld. AA considered transactions in respect of 5 numbers of invoices and took the balance 05 transactions as case of purchase and sale suppression. Before this Bench the ld. Advocate also in his written submission dtd.05.12.2018 admitted that unfortunately some purchases were not incorporated in the purchase register at the time of audit visit due to negligence on the part of the account of the appellant firm. This goes by far against the manner of maintenance of books of accounts by the dealer-appellant. So far as the disallowance of ITC was concerned it was marked that the period of assessment relates to 01.04.2005 to 30.11.2009. It was observed that the dealer has effected 3 purchases from M/s. Kiran Enterprises which involves ITC of Rs.140.15. The registration Certificate of the said dealer was cancelled on 04.05.2006, hence the dealer-appellant is eligible for availing ITC of Rs.25.80 only for the reason that invoice bearing no.509 dates back to 05.04.2006. For the balance transactions involving ITC of Rs. 114.35 is not permissible under the law hence disallowed. So far as the transactions involving ITC of 18,736.35 is concerned it is observed from the appeal order of the ld. JCST that the Registration Certificate of M/s. Anchor Electronics and Electrical Pvt. Ltd. was cancelled on 28.12.2009 which was beyond the periods of assessment in the instant case hence the ITC is allowable under the Act. So far as the involvement of ITC to the tune of Rs.77,853.03 relating to the selling dealer M/s. Binayak Agencies is concerned the ld. JCST held that a special enquiry was conducted through Shri A.R. Pani, ASTO, on 14.03.2013 and the

enquiry report is placed in the record. The observation made in the appeal order in this connection is as follows:-

"He undertook cross verification of some of the sale invoices with the books of accounts maintained by M/s. Binayak Agencies. It is reported that the said sale invoices were actually issued in favour of the appellant and were duly accounted for in the books of accounts of the selling dealer. The said selling dealer has also submitted revised return for the month of April 09 and May' 09, during which period tax invoice No.587, 597,600 and 601 which were cross checked by the ASTO, were issued."

Further, the ld. JCST has observed that as per the tax compliance of the selling dealer- M/s. Binayak Agencies the VATIS was also examined and from such examination it was found that the selling dealer was not irregular in filing returns. Returns for the periods April'09, May'09, Jun'09 and Sept'09 have not been filed by the selling dealer but selling dealer has furnished photo copies of the revised return for the period April'09 & May'09 to Shri A.R. Pani, ASTO on 14.03.2013. The ld. JCST expressed surprise in respect of the fact that the selling dealer had not filed original returns but furnished photo copies of revised returns to the enquiring ASTO on 14.03.2013. The ld. JCST has not accepted the contention of dealer appellant on the ground that instead of buying from registered dealer doing both whole sale as well as retail sale, it is not understood how the appellant purchased from a dealer like M/s. Binayak Agencies, who does not have any regular place of business and operates mainly from their residential building. Further the ld. JCST doubted the credibility of M/s. Binayak Agencies on the ground that it has printed invoice bearing Sl. No.401 to 700 at Balaji Offset as ascertained from the invoices verified by the ASTO bearing bill No. 587, dtd. 05.04.09, no.597 dtd. 30.04.09, no.600, dtd.08.05.09, No.601 dtd. 11.05.09 whereas the ld. JCST on verification of other invoices issued by the same selling dealer as available in the assessment record found that the selling dealer had also printed tax invoice at new age communication from sl. No. 201 to 500 concluding there by overlapping of sl. No. 401 to 500. The ld. JCST also rejected the contention of the

dealer stating that this is a clear case of an arrangement in order to defeat the intention and application of the act for which provision of section 101-A is squarely applicable. The ld. JCST concluded that notwithstanding the fact that the registration certificate of the selling dealers were active and valid on the date of the transaction, claim for credit of input tax cannot be allowed considering the back ground of the case. It is observed that the appeal record is silent about any inquiry conducted either by the assessing authority or by the ld. JCST in this connection so far as provision of sec.101-A is concerned providing opportunity of hearing to M/s. Binayak Agencies. The assessing record is also not produced before this Bench. From the enquiry report of the ASTO, Shri Pani available in the appeal record it is found that the managing partner of the business could produce the invoices bearing Sl. No. 587, 597, 600 and 601 which were maintained manually and the said invoices were duly reflected in sales register maintained for the period 2009-10. As the dealer-appellant has effected purchases from M/s. Binayak Agencies, a registered dealer under the OVAT Act which firm admitted to have effected sale through tax invoice and has reflected the transactions in it's sales register there is no bar in allowing the claim of ITC to the dealer appellant. The violation of the provision under the law and the case arrangement in order to defeat the intention and application of the Act as per the provision of section 101-A has not been proved beyond reasonable doubt allowing the concerned dealer opportunity of hearing. The OVAT Act has not put any restriction for effecting purchases from the selling registered dealer operating mainly from their residential building. Under the circumstances the claim of ITC excepting Rs.114.35 relating to the transaction with M/s. Kiran Enterprises is allowed. So far the sale of goods to M/s. Nethawak Network Pvt. Ltd., STPI is concerned is a genuine one but all sales to STPI are not unconditionally zero rated. The following observation of the ld. JCST in support of disallowance of sales effected to software technology Park (STPI) in favour of M/s. Nethawak Network Pvt. Ltd. being based on the provisions under the law, the contention of the ld. Advocate on behalf of the dealer-appellant is not worthy of

consideration. However, all sales to STPI are not un-conditionally zero rated U/s.18. The contention/ground taken by the ld. Advocate on behalf of the dealer-appellant regarding non-levying of tax and claiming exempted sale is not convincing. The obligation is cast on the dealer-assessee to make itself sure while effecting exempted sale for no exemption can be granted beyond the provision under the law. There is considerable force in the submission of Mr. M.L. Agrawal, the ld. S.C.(C.T.) that It is settled principle of law settled by the Apex Court from time to time including the recent judgment by the Constitution Bench of the Hon'ble Supreme Court rendered in the case of Commissioner of Customs (Import), Mumbai v. M/s. Dilip Kumar And Co. (2018) 9 SCC 1 that the exemption/deduction has to be strictly construed and to be proved by the person who claims the same to avail the benefit. The argument of Mr. Mohanty, the ld. Advocate on behalf of the dealer-appellant on the point that the order passed by the ld. Fora below are devoid of natural justice and liable to be quashed on the ground that no assessment was completed u/s.39 of the OVAT Act hence the assessment completed u/s.42 of the OVAT Act is perverse and liable to be quashed is not proper and in accordance with the provisions under law. The order passed by the Hon'ble High Court in W.P.(C) No.2777 of 2008 dtd.28.02.2008 and the photo copy of the order passed on 31.05.2013 by the Division Bench of this Tribunal in S.A. No.277 (V) of 2011-12 are of little help so far the present case of the dealer-appellant is concerned. The Hon'ble High court has held that "In the instant case, without assessment being complete, the notice of escaped assessment is misconceived and as such the said notice under Annexure-1 is quashed." Similarly the Hon'ble Tribunal in their order has observed thus:-

"Additionally, the order the learned STO reveals that he framed the assessment u/s.43(1) of the OVAT Act. This is impermissible under the statute. Section 43(1) mandates that it can be invoked only after a dealer is assessed u/s.39, 40, 42 or 44 for any tax period and etc. This being the legal position when no such assessment was made u/s. 39,

40, 42 or 44 of the OVAT Act, and therefore, the assessment as framed by learned STO is bad in law."

But in the case of the present dealer-appellant the audit assessment has been completed u/s. 42 of the OVAT Act. It is not a case of reassessment owing to detection of under assessment or escapement of assessment hence the contention taken on behalf of the dealer-appellant is inappropriate. Under the circumstances the findings of the fora below so far as purchase suppression leading to sale suppression amounting to Rs.1,42,063.66 and disallowance of sale effected without charging tax to M/s. Nethawak Network Pvt. Ltd. as a Software Technology Park (STPI) are upheld. There is also no justification in allowing ITC amounting to Rs.114.35 in favour of the dealer-appellant inasmuch as the registration certificate of M/s. Kiran Enterprises was cancelled on 04.05.2006 and the ITC of Rs.114.35 relates to transactions effected on 19.06.2006 and 16.08.2007. However the claim of ITC to the tune of Rs.96,615.17 is allowed as the selling dealers were registered dealers under the OVAT Act and issued tax invoice in favour of the dealer-appellant excepting M/s. Kiran Enterprises which firm's Registration Certificate was cancelled on 04.05.2006. The Registration Certificates of M/s. Anchor Electronics and Electrical Pvt. Ltd. and M/s. Binayak Agencies were valid and neither suspended nor cancelled so far as the periods of assessment covered under this appeal is concerned. In view of the foregoing reasons the appeal order passed by the ld. JCST is considered not just and proper. Regarding imposition of penalty u/s.42(5) of the OVAT Act it should be borne in mind that the statute mandates penalty which is to be imposed without any discretion as observed by the Hon'ble Apex Court in the case of Dharmendra Textiles 18 VST 180 (SC) as well as upheld in the Judgment of the Hon'ble High Court of Orissa in the case of Jindal Steels Vrs. State of Orissa 54 VST 1. As per Judgments of the Hon'ble Apex Court and the Hon'ble High Court when the statute is penal in nature/character it must be strictly construed and followed. Hence the levy of penalty is mandatory in such assessment on the amount of tax assessed.

8. In the result, the appeal is partly allowed. The order of the ld. JCST is set-aside. The matter is remanded to the ld. AA to re-compute the tax liabilities in the light of the observations made above, in accordance with the provision under the law, within a period of three months from the date of receipt of this order.

Dictated and corrected by me,

Sd/-
(P. C. Pathy)
Accounts Member-I

Sd/-
(P. C. Pathy)
Accounts Member-I

I agree,

Sd/-
(Subrat Mohanty)
2nd Judicial Member