BEFORE THE FULL BENCH: ODISHA SALES TAX TRIBUNAL:CUTTACK

S.A.No.48(V)/2008-09

(Arising out of the order of the learned Assistant Commissioner of Sales Tax, Appellate Unit, Bhubaneswar in First Appeal Case No. AA-106110711000033, disposed of on 05.02.2008)

Present: Smt. Suchismita Misra, Chairman; Shri S. Mohanty, Judicial Member-II; Shri P.C. Pathy, Accounts Member-I

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

-Versus-

M/s. Max Care Laboratories Ltd., Mancheswar Industrial Estate, Bhubaneswar. ... Respondent.

For the Appellant: :Mr. M. S. Raman, Addl. S.C. (C.T.).
For the Respondent: :Mr. N.K. Das, Advocate.

Date of Hearing: 26.02.2019 ***** Date of Order: 13.03.2019

O R D E R

This second appeal has been filed by the Revenue against the order of the learned Assistant Commissioner of Sales Tax, Appellate Unit, Bhubaneswar (in short, 'the ld. ACST') passed on 05.02.2008 in first appeal case No. AA-106110711000033, allowing the appeal in full and reducing the demand of Rs.13,19,726.00 raised by the learned Assessing Authority, Puri Range, Bhubaneswar (in short, 'the ld. AA') in his order passed on 08.11.2006 for the assessment periods from 01.04.2005 to 31.01.2006 under section 42 of the Odisha Value Added Tax Act (in short, 'OVAT Act'), to the returned figure.

2. The brief fact of the case is that the dealer-respondent is a limited company engaged in manufacturing and sale of Mritsanjiwani Sura, Anmol Coconut Oil, Red Tooth Powder. Consequent upon receipt of Audit Visit Report submitted by the VAT Audit Team, Puri Range pointing out that the dealer has paid VAT @4% on sale of coconut oil which is actually exigible to levy of tax @12.5% w.e.f. 01.07.2005,

thereby made less payment of admitted tax, the ld. AA completed the audit assessment raising demand of Rs.13,19,726.00 towards tax, interest and penalty u/s.42(5) of the OVAT Act with following observation:-

"It is pointed out that coconut oil is subjected to 12.5% VAT w.e.f. 01.07.2005. But the dealer company use to pay VAT @4% resulting less payment of admitted tax. When enquired the learned Advocate could not explain the position satisfactorily. It is seen from the Rate Chart that the Edible Oils other than Coconut oil are exigible to VAT @4% w.e.f. 01.07.2005 as such coconut oil is exigible to VAT @12.5% being covered in Part-III of Schedule-B. During the period 01.07.2005 to 31.01.2006 the dealer has effected sales of coconut oil to the tune of Rs.42,03,199.00 and paid 4% VAT. This turnover is now deducted from 4% group and added in 12.5% group." This led the dealer-assessee to prefer first appeal before the ld. ACST.

The ld. ACST after careful consideration of the grounds of appeal, the order of assessment, the materials available in the record and the case laws cited, the observation of the Hon'ble Odisha Sales Tax Tribunal in second appeal case involving the very dealer-respondent and the verdict of the Hon'ble West Bengal Taxation Tribunal found much force in the grounds of appeal for which he allowed the appeal in full and reduced the assessment to the returned figure with the following observations in the appeal order at pages- 4 and 5.

"Under the same fact and circumstances in case of Shalimar Chemical Works Ltd... Vrs. Commissioner of Sales Tax, West Bengal and others reported in 12 VST at P-485 which clarified the position of rate of tax to be levied at time of such ambiguity. Entry-88 of Schedule-C of the VAT Act declared vegetable oil including gingili oil and bran oil at West Bengal. The same entry was amended by a Notification bearing No.172-FT/01-02.06 w.e.f. 1.02.2006 and after the amendment the entry reads as vegetable oil including gingili oil and bran oil but excluding coconut oil. Thus coconut oil was both edible oil as well as vegetable oil. Specific exclusion of coconut oil from vegetable oil in entry-88 of Schedule-C to

the VAT Act w.e.f.01.02.2006 is indicative of the fact that coconut oil was included in vegetable oil at least up to 31.1.2006. Thus the West Bengal Taxation Tribunal held the view that coconut oil is a vegetable oil and would fall within the entry-88 of Schedule-C to the VAT Act for the period from 1.4.2005 to 31.1.2006. Similarly, in the present case of the dealer appellant the product of the unit has already been categorized coming under vegetable oil. Coconut oil was excluded from vegetable oil with specific expression by Notification w.e.f.1.6.2007 that means coconut oil was within the ambit of vegetable oil up to 31.5.2007. In the instant case the disputed period relates to 1.4.2005 to 31.1.2006. During this period the product of the dealer appellant was exigible to levy of tax @4%. The dealer appellant has rightly paid 4% VAT on the disputed turnover of Rs.52,03,199.00. Charging of 12.5% VAT by the Ld. Assessing Officer on the same amount is not found justifiable. Hence the order of assessment is quashed and the demand raised is deleted."

3. Being aggrieved with the order of the ld. ACST that it is not correct on his part in reversing the view of the ld. AA who held that coconut oil is subject to tax @12.5% as specified under Part-III of Schedule-B appended to the OVAT Act the State has filed second appeal with the following grounds:-

(i) The order of the ld. ACST is not just and proper.

(ii) The dealer-appellant is a limited company and at the same time an SSI unit manufacturing and processing of goods for sale like Lal Dantamanjan, Hair Oil and vegetable oil and Ayurvedic medicine.

(iii) The dispute is whether coconut oil is taxable @12.5% under OVAT Act.

(iv) The origin of entry under OVAT Act is w.e.f. 01.04.2005 for vegetable oil with entry as "vegetable oil including gingili oil and bran oil". It was developed w.e.f. 01.07.2005 with entry "edible oil other than coconut oil". Still it was further developed w.e.f. 01.06.2007 by Govt. notification.

(v) Specific entry is required where items do not seem to fall under the general items of goods for which they needed to clarify the doubts, i.e. including gingili oil and bran oil are generally obtained from other sources than generally that ought to have been.

(vi) The entry vegetable oil is not same vegetable oil since its inception.

(vii) The order of the ld. ACST should be quashed and that of the ld. STO restored.

4. No cross objection has been filed by the dealer-respondent.

5. Mr. M. S. Raman, Additional Standing Counsel (C.T.) appearing on behalf of the State reiterated the points raised in grounds of appeal. He vehemently argued that the order of the ld. AA is just and proper which has not been properly appreciated by the ld. ACST. The ld. ACST has relied heavily on the decision rendered by the Hon'ble West Bengal Taxation Tribunal in the case of Shalimar Chemical Works Vrs. CST (2008) 12 VST 485(WBTT). The Hon'ble West Bengal Taxation Tribunal has held that "The Legislature as well as the State Government have taken a consistent stand regarding the treatment of coconut oil. Since there is no specific entry of coconut oil in the Schedule, it can be construed that it fell within vegetable oil till January 31, 2006 because of specific exclusion made w.e.f. 1st February, 2006. One cannot exclude anything from something if it is not included therein. However, by a Notification No.172 FT dated February 1, 2006, the Legislature as well as the State Government once more confirmed their stand regarding treatment of coconut oil as an item not falling within edible oil or within vegetable oil. Vegetable oils are capable of being put to different kinds of uses. Some are used for domestic cooking purposes, some for lubricating purposes, some as hair oil, so on and so forth. As already noted, in West Bengal coconut oil is not used as "cooking oil" and generally used as "hair oil". Legislature has a very wide discretion in classifying goods for levy of tax at different rates. The State Legislature in West Bengal in its wisdom has thought it fit to treat vegetable oil not

used as edible oil in the State as a separate class and taxed at a higher rate. As there is an intelligible basis for such separation, we do not think that exclusion of coconut oil from the entry "vegetable oil" can be said to be arbitrary or discriminatory. We, in the circumstances, hold that there has not been any discrimination between the commodities as has been raised by the petitioner." Mr. Raman prayed for submission of written note with indication of relevant entries in the rate chart prevalent during the materials point of time i.e. 1.04.2005 to 31.01.2006 and the Judgment of the Hon'ble High Court of Orissa in Shalimar Chemical Works Ltd. Vrs. State of Orissa (2010) 28 VST 52 (Ori) relevant in this case, which was allowed. In the written note of submission Mr. Raman indicated the rate of relevant entries both for edible oil and vegetable oil with mention of relevant period and explanations as follows:-

"Sl. No. 27, Part-II Schedule B
Edible oils, oil cake and de-oiled cake 01.04.2005 to 30.06.2005
Sl. No.47, Part-II, Schedule B
Edible oils other than coconut oil 01.07.2005 to 07.12.2011
Sl. No. 78, Part-II, Schedule B
Vegetable oil including gingili oil, bran oil 01.04.2005 to 30.06.2005
Sl. No.125, Part-II, Schedule B
Vegetable oil including gingili oil, bran oil 01.07.2005 to 30.06.2007
Sl. No. 125, Part-II, Schedule B
Vegetable oil including gingili oil, bran oil
Explanation.-
For the purpose of this entry
'VEGETABLE OIL' shall not be construed to
include and shall always be deemed not
to have included coconut oil 01.06.2007 onwards.

01. Glance at the aforesaid entries would clearly demonstrate that "coconut oil" was never treated to be comprehended neither as "edible oil" nor "vegetable oil".

02. The words used in the explanation "shall not be construed to include and shall always be deemed not to have included coconut oil" has much significance.

Mr. Raman also pointed out that the Hon'ble West Bengal Taxation Tribunal observed that coconut oil is not an edible oil in West Bengal and is a vegetable oil and would fall within entry-88 of the Schedule-C to the West Bengal Valued Added Tax Act, 2003 for the period from 01.04.2005 to 31.01.2006. Mr. Raman relied upon the Judgment of the Hon'ble High Court of Odisha in Shalimar Chemical Works Ltd. Vrs. State of Orissa (2010) 28 VST 52 (Ori). The Hon'ble Court in said reported case held that:-

"11. Schedule B, Part-II of the OVAT Act, 2004 contains the list of goods taxable at four per cent and Part-III of the same Schedule contains declaration that all other goods except specified in Schedule C shall be liable for taxation at 12.5 percent.

12. In the OVAT Act, 2004 Entry 27 had provided for edible oils, oil cake and de-oiled cake. This entry underwent an amendment by the Orissa Value Added Tax (Amendment) Act, 2005 (Orissa Act 11 of 2005) notified in the official Gazette on September 9, 2005) and by virtue of said amendment the item of edible oil is thereafter mentioned at Serial No.47 of Part-II of Schedule B which provided for 'edible oil other than coconut oil'. Vide the said amendment Serial No.124 vanaspati (hydrogenated vegetable oil) and ghee and Serial No.125 vegetable oil including gingili oil, bran oil was also incorporated.

15. From the above it is crystal clear that the legislative mandate was to treat 'coconut oil' differently from edible oil in Entry 47 and therefore, the claim of the petitioner that 'coconut oil' would come under Serial Nos.124 and 125 cannot be accepted. In the aforesaid premises it is clear that the intent of the legislation was to exclude 'coconut oil' from Part-II of Schedule B to the OVAT Act and consequently making the same taxable at 12.5% under Part-III of the Schedule B.

16. We are of the considered view that like the State of West Bengal, in the State of Odisha, 'coconut oil' is not generally used as medium of 'cooking oil' but it is widely used as 'hair oil' and therefore, we are in complete agreement with the views expressed by the West Bengal Taxation Tribunal in the case of Shalimar Chemical Works Limited, (2008) 12 VST 485 (WBTT)".

He forcefully argued that the explanation under sl. no.125 part-II, Schedule B is very much relevant for treating the coconut oil under the 12.5% taxable group. He further took the stand in written note that:-

"The explanation if inserted in the law, is only declaratory and it would apply to earlier years also. Reference may be had to Brij Mohan Das Laxman Das Vrs. CIT, (1997) 223 ITR 825 (SC); Suwalal Anandilal Jain Vrs. CIT, (1997) 224 ITR 753 (SC).

An explanation newly introduced can operate retrospectively. It only explains what was always there.: Madras Cements Vrs. ACCT, (2006) 147 STC 626 (Ker).

When a legal fiction is created it must be given its full effect. :

Ashok Leyland Ltd. Vrs. State of TN, (2004) 134 STC 473 (SC).

10. The use of the words "shall always be deemed not to have included" in the Explanation makes the amendment retrospective in operation. The appellant may place the interpretation of the expression "shall always be deemed to have been included" as made by the Hon'ble Rajasthan High Court in Shree Fats & Proteins Limited Vrs. Union of India, (2006) 146 STC 310 (Raj). Said Hon'ble Court held that the use of the words 'they shall always be deemed to have been included' makes it clear that retrospective effect has been given by way of provision in the statute.

11. Thus, it may be urged that the first appellate authority has conspicuously ignored to take into consideration the Explanation as added to Entry 125 of Part-II of Schedule B by way of amendment. Furthermore, the conclusion drawn by the first appellate authority

runs counter to the decision of the Hon'ble High Court on the issue at hand which warrants interference by this Hon'ble Tribunal."

Mr. Raman urged that user test is pertinent test to be applied in present case and the appeal of the State may be allowed in consideration of the words used in the explanation "shall not be construed be included and shall always be deemed not to have included coconut oil added to the sl. no.125 part-II scheduled B of the rate chart under the OVAT Act.

6. Mr. N.K. Das, the ld. Advocate appearing on behalf of the dealer-respondent produce a copy of the Judgment passed by the Hon'ble West Bengal Taxation Tribunal in the case of Shalimar Chemical Works Ltd. Vrs. CST and Others decided on 15.05.2007 apart from submitting a written note furnishing a copy of the order of the Hon'ble Odisha Sales Tax Tribunal, Cuttack in S.A. Nos.1498 and 1628 of 2000-01 passed on 18.12.2001. He took the contention that the order passed by the ld. ACST is just and proper and a speaking one. The ld. ACST has dealt the matter threadbare and came to the conclusion that there is no specific entry of coconut oil in the Schedule. Hence it can be construed that it falls within vegetable oil till 31.05.2007 because specific exclusion made w.e.f. 1st June, 2007. He took the stand that 'coconut oil' is coming under the category of 'vegetable oil' entry falling under sl. no.125 of Part-II of Schedule-B and subject to levy of tax @4% for the relevant tax period. The ld. Advocate on behalf of the dealer-respondent has prayed for rejection of State appeal for the ld. ACST has rightly held, that the product is exigible to VAT @4%. He has also produced a photo copy of the order of Hon'ble Sales Tax Tribunal passed in S.A. No.1498 and 1628 /2000-01 in the case of the respondent treating the Anmol coconut oil as vegetable oil and disallowed the exemption claimed by the respondent under IPR-1989. The observation of the Hon'ble Tribunal at last Para of Page-9 runs thus:-

"the question in favour of the Revenue that the product i.e. fixed vegetable oil squarely fall within the scope of entry 39 of the schedule

exigible to tax. Once the excise authorities functioning under the Central Excise and salt act have treated the goods as edible Vegetable oil for purpose of classification of the goods and for exemption from levy of tax there is no justifiable reason to take a view contrary to that of authorities and to treat it as hair oil for the purpose of exemption under the Sales Tax Act. Therefore the appellant's contentions in this respect do not hold good."

7. Heard the rival contentions. Gone through the grounds of appeal, the impugned orders of assessment and appeal, written submissions filed by Revenue as well as the dealer-respondent in course of hearing. The issue involved in this appeal for adjudication is whether the order of the ld. ACST holding the rate of tax at 4% in respect of coconut oil for the disputed period reversing the view of the assessing authority that the goods is subjected to tax @12.5% w.e.f. 01.07.2005 being covered in part-III of Schedule-B is sustainable? The dealer-respondent supported the order of the ld. ACST to be just and proper on the ground that there is no specific entry in coconut oil in Schedule for which it ought to be construed to have come under the category of vegetable oil till 31.05.2007 on which specific point of time exclusion of the item was made w.e.f. 1st June 2007. The ld. Advocate on behalf of the dealer-respondent has brought to the notice of the Bench the order of the Hon'ble Sales Tax Tribunal passed vide S.A. Nos.1498 and 1628 of 2000-01 wherein the Hon'ble Tribunal treated the Anmol coconut oil as vegetable oil and disallowed the exemption claimed by the dealer-respondent under IPR-1989. The ld. Advocate also relied upon the case of Shalimar Chemical Works Ltd. Vrs. CST, West Bengal and others reported in 12 VST page-485 wherein it was held that the coconut oil is vegetable oil and falling under entry-88 of Schedule-C. The appellant-State took the stand that the entries vegetable oil and edible oil clearly demonstrate that coconut oil was never treated either as an edible oil or vegetable oil. Mr. M.S. Raman, Ld. Additional S.C.(C.T.) appearing on behalf of the Revenue vehemently contended that coconut is not a vegetable. The term vegetable is to be

understood as commonly understood denoting those classes of vegetable which are grown in kitchen gardens and are used for the table. He laid emphasis on the words used below the relevant entry at sl. no-125 for the item vegetable oil including gingili oil, bran oil in pat-II of Schedule-B of the rate chart under the OVAT Act, 2004, in the explanation that:-

For the purpose of this entry 'vegetable oil' shall not be construed to include and shall always be deemed not to have included coconut oil"

The written note of submission filed on behalf of the appellant-State has considerable force so far as the Judgement of the Hon'ble High Court passed in case of Shalimar Chemical Works Vrs. State of Odisha(2010) 28 VST 52 (Ori.) and the case of Madras cement Vrs. ACCT, (2006) 147 STC 626 (Ker.) in connection with retrospective operation of an explanation newly introduced. There is absence of any documentary evidences regarding either sale of coconut oil by the dealer-respondent for edible purposes or usual practice of use of coconut oil as edible oil so far as the State of Odisha is concerned and there is exclusion of the item coconut oil in the entry at sl. No.47, Part-II, Schedule-B of the rate chart for the period from 01.07.2005 to 07.05.2011. Law is well settled that when the statute requires certain things to be done in certain way, the thing must be done in that way or not at all. Other methods or mode of performance are impliedly and necessarily forbidden." The ld. ACST should not have ignored the explanation added to entry-125 of Part-II of Schedule-B by way of amendment. The following submission of Mr. M.S. Raman, Additional Standing Counsel (C.T.) regarding retrospective operation of explanation added to entry-125 of part–II of Schedule-B is worthy of consideration:-

"The use of the words "shall always be deemed not to have included" in the Explanation makes the amendment retrospective in operation. The appellant may place the interpretation of the expression "shall always be deemed to have been included" as made by the Hon'ble Rajasthan High Court in Shree Fats & Proteins Limited Vrs. Union of India, (2006) 146 STC 310 (Raj). Said Hon'ble Court held that the use of the words

'they shall always be deemed to have been included' makes it clear that retrospective effect has been given by way of provision in the statute." In view of the aforesaid facts and circumstances of the case as the findings of the ld. ACST is not in accordance with the provision in the statute and runs counter to the decision of the Hon'ble High Court rendered in case of Shalimar chemicals works Vrs. State of Odisha (2010) 28 VST 52 (Ori.) the same warrants interference by this forum. Had there been no addition of these words "shall always be deemed not to have included" in the explanation to entry-125 of Part-II of Schedule-B by way of amendment, but only addition of words 'excluding coconut oil' w.e.f. 01.06.2007, the dealer-respondent would have been considered eligible for availing the rate of tax of 4% on sale of coconut oil for the periods in question.

On conspectus of the assessment order of the Assessing Authority, the assessment by the First Appellate Authority and the authority in Shalimar Chemical Works (supra), here we can sum up as follows :

(i) The Assessing Authority has committed wrong in holding the "Coconut oil" dealt by the dealer as non-specified goods covered under Part-III for the reason that, in the reported case, the Hon'ble Court has categorically hold the "Coconut oil" as an item under Entry Sl.No.47 of Part-II of the Schedule 'B'.

(ii) Similarly the First Appellate Authority was also found at wrong while treating the 'Coconut oil" as vegetable oil covered under Entry Sl.No.124 or 125. For the above reason, to put it in other way, if the view of the First Appellate Authority is presumed but not construed, when vide amendment w.e.f. 2005 of the Act when Entry Sl.No.124 Banaspati/hydrogenated vegetable oil and Ghee with Entry Sl.No.125 vegetable oil including Gingeli oil, bran oil were incorporated in the tax chart, then a period prior to that, could not have treated as taxable @4%.

(iii) To sum up, in view of the authoritative pronouncement in Shalimar Chemical Works (supra), the dealer's goods is treated as an article covered under Entry Sl.No.47 of Part-II of the Schedule 'B' i.e. up to dt.30.06.2005. Consequently, the dealer is liable to pay tax @4% up to dt.30.06.2005, but thereafter, the goods are taxable @12.5% in accordance to Part-III as non-schedule goods.

(iv) Since the calculation of tax liability as per our observation will remain the same with the Assessing Authority. So, even though the view of the Assessing Authority is wrong, but the tax due as determined by the Assessing Authority will remain undisturbed. Thus, we are of the view that, the ends of justice will be better served, if instead of remand, this Tribunal calculate and fix the tax liability here in this appeal.

2. Coming to question of penalty as required to be imposed u/s.42(5) of the OVAT Act, it is not disputed that, penalty u/s.42(5) of the OVAT Act is a necessary consequence of the tax liability fixed u/s.42 sub section (3) or (4) read with Sub-section (1). Sub section (1) of Sec.42 of the OVAT Act reads as follows :

42. Audit assessment.-

(1) Where the tax audit conducted under sub-section (3) of Section 41 results in the detection of suppression of purchases or sales, or both, erroneous claims of deductions including input tax credit, evasion of tax or contravention of any provision of this Act affecting the tax liability of the dealer, the assessing authority may, notwithstanding the fact that the dealer may have been assessed [under Section 39 or Section 40 or Section 43,] serve on such dealer a notice in the form and manner prescribed along with a copy of the Audit Visit Report, requiring him to appear in person or through his authorised representative on a date and place specified therein and produce or cause to be produced such books of account and documents relying on which he intends to rebut the findings and estimated loss of revenue in respect of any tax period or periods as determined on such audit and incorporated in the Audit Visit Report."

The provision above covers suppression of purchase or sale or both, then erroneous claim of deduction including ITC, then evasion of tax or contravention of any of the provision under the Act effecting tax

liability of the dealer. The case in hand, does not fall under any of the categories included u/s.42(1) of the OVAT Act as mentioned above. The dealer is not guilty of evasion of tax but guilty of under-payment of tax i.e. he has self-assessed at a lower rate than a rate at which, the goods is assessable that too, for a part of assessment period. The rate of tax is 4% as claimed by the dealer covers a part of the assessment period. But in view of the fact of exclusion of "Coconut oil" from the Entry, for the rest part of the assessment period, tax rate is to be treated as 12.5%. It is found that, the taxing authorities are also in confusion in which category the dealer's goods will fall and what should be the exact rate of tax. It is not out of place to mention here that, Entry Sl.No.47 and 125 are undergone amendments time to time. M/s. Shalimar Coconut Oil having his business transaction all over the country, it is found that, the "Coconut oil" has been treated under different category by different State tax laws. More to say, the same has been treated differentially at different periods in our State creating confusion in the mind of the dealer as well as the Assessing Authority. Here, the tax liability of the dealer though fixed in the audit assessment, but since the payment of tax in lower rate is not covered u/s.41 of the OVAT Act but u/s.43 of the OVAT Act, it is believed that, even though the authority has proceeded u/s.42 of the OVAT Act, but penalty u/s.42(5) is not tenable in the eye of law, as the dealer is not guilty of any of the grounds covered u/s.42(1). Ambiguity and confusion for the reason of amendment of Entry Sl. No. time to time, draws an inference in favour of the bona-fides on the part of the dealer. Thus, being the highest fact finding authority, when we rejected the view of both the authorities below and treat the "Coconut oil" dealt by the dealer covered under Sl.No.47 of the Part-II, we are of the consensus view that, notwithstanding the provision under which the proceeding is initiated but the facts remains, penalty is not a consequence in the facts and circumstances discussed in detail above. Reliance can be placed in this regard in the matter of **Reckitt Binckiser (India) Ltd. Vrs. Assistant**

Commercial Taxes Officer, Anti Evasion, Ward III, Jaipur and Another [2019] 60 GSTR 181 (Raj). Hence, ordered.

8. The appeal is partly allowed on contest. The impugned order is set-aside. The dealer is required to pay balance tax and interest due at Rs.4,71,198/-. The tax due be reduced by the amount, if any, paid by the dealer in between. Demand be raised accordingly.

Dictated and Corrected by me,

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

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

I agree,

Sd/-
(Suchismita Misra)
Chairman

I agree,

Sd/-
(S. Mohanty)
Judicial Member-II