

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH - COURT NO. I

SERVICE TAX APPEAL NO. 172 OF 2010

(Arising out of Order-in-Original No. 86/2009 dated 30.10.2009 passed by Commissioner (Appeals), Central Excise, Delhi-I)

M/s. Schlumberger Asia Services Ltd.

....Appellant

The Capital Court, 4th Floor, L.S.C.,
Phase III, Olof Palme Marg, Munirka,
New

VERSUS

**Commissioner of Service Tax
Delhi**

....Respondent

17B, IAEA House, I.P. Estate,
M.G. Road, New Delhi-110002

APPEARANCE:

Shri B.L. Narasimhan and Mr. Kunal Agarwal, Advocates for the Appellant

Shri P.K. Sinha and Shri Harshvardhan, Authorized Representatives for the respondent

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

DATE OF HEARING: 05.12.2023

DATE OF DECISION: 01.04.2024

FINAL ORDER NO. 55454/2024

JUSTICE DILIP GUPTA :

The order dated 30.10.2009 passed by the Commissioner (Appeals), Central Excise, Delhi-I¹ dismissing the appeal filed by the appellant for setting aside the order dated 28.09.2007 passed by the Assistant Commissioner of Service Tax rejecting the refund claims filed by the appellant under section 11B of the Central Excise Act, 1944 as

1. the Commissioner (Appeals)

made applicable to service tax matters by virtue of section 83 of the Finance Act, 1994² has been assailed in this appeal.

2. The issue that arises for consideration relates to classification of activities of wireline logging and perforation during the relevant period from December 2003 to November 2004 under the category of 'technical testing and analysis'³ services defined under section 65(106) of the Finance Act and made taxable under section 65(105)(zzh) of the Finance Act. The term 'technical testing and analysis agency' has been defined under section 65(107) of the Finance Act.

3. The appellant was providing services in the exploration and production sector to M/s. Oil and Natural Gas Corporation⁴ and Cairn Oil and Gas, Vedanta Ltd⁵. These services included the following activities:

- (a) Wireline logging services
- (b) Perforation services and other mechanical jobs
- (c) 'Logging While Drilling'⁶ services and 'Measurement While Drilling'⁷ services.

4. These services were provided by the appellant in the mineral oil wells of ONGC at the onshore and offshore locations in the western, eastern and southern regions of India and in the oil wells of Cairn. The appellant contends that for performing these activities below the ground, it has to deploy sophisticated electronic tools which can work in hostile environment with extreme pressures and temperatures. These tools are called logging tools.

2. the Finance Act
3. TTA services
4. ONGC
5. Cairn
6. LWD
7. MWD

5. The activity of **wireline logging** involves systematic gathering of measurements of characteristics of the underground rock formations and strata traversed by the cased and open holes drilled by the customers. This activity is performed by deployment of logging tools on wires in the holes. The measurements are transmitted uphole via an electro-mechanical cable. The data is recorded on digital mechanical tapes by the computer on surface, which gives the output known as 'logs'. These logs are then provided by the appellant to the customers.

6. The activity of **perforation** involves creation of holes in the casing at desired depths by controlled use of explosives. The appellant contends that as it deploys electro-mechanical cables underground, these mechanical activities are also performed by the appellant for proper creation of holes, through which the oil/hydrocarbon can flow to the well.

7. After the introduction of the taxable category of TTA services, the appellant believed that it would be liable to service tax, so it registered itself under the said category and started paying service tax on the consideration received by it under the contracts. However, in June 2004 and thereafter the appellant was informed by ONGC that wireline logging services would not be covered under TTA services and so not leviable to service tax. The appellant, therefore, stopped depositing/recovering service tax for wireline logging, perforation and other mechanical jobs provided by it to ONGC w.e.f. September, 2004 and the appellant also informed this fact to the department. The appellant also filed three refund applications dated 23.12.2004, 24.02.2005 and 20.07.2005 for refund of Rs. 4,15,65,474/- paid as service tax during the period December, 2003 to November, 2004. A

show cause notice dated 16.10.2006 was issued to the appellant by the department challenging the claims for refund. The refunds were rejected by the Assistant Commissioner by orders dated 28.09.2007 and the appeal filed by the appellant before the Commissioner (Appeals) has been rejected by order dated 30.10.2009, which order has been impugned in this appeal.

8. The appellant also examined the service tax applicability and concluded that the newly introduced 'mining service' w.e.f. 01.06.2007 was comprehensive enough to cover wireline logging, perforation and other mechanical jobs provided by the appellant to ONGC and the service tax on these services paid by the appellant earlier to 01.06.2007 was not payable under category of TTA services. The appellant registered itself under the taxable category of 'mining service' and started discharging service tax on the activities performed for ONGC and Cairn w.e.f. 01.06.2007. The appellant disclosed this fact to the department and declared the service under the category of 'mining services' in the ST-3 returns.

9. As noticed above, the Commissioner (Appeals), by order dated 30.10.2009, dismissed the appeal filed by the appellant. The relevant findings recorded by the Commissioner (Appeals) are:

"4. ***** I find that even as per declarations and statements of the appellants made in the appeal memorandum itself, the activities involved testing by way of measurement of various technical parameters as mentioned above in detail and analysis thereof for the purpose best known to them and their clients probably required the said parameters by way of testing and analysis thereof for the evaluating the efficiency and productivity of oil or gas well. I find that the submissions of the appellants that some of the mechanical jobs such as cutting, puncture, plug,

packers setting and cable splicing etc. are undertaken while conducting the subject wireline well logging services do not have any bearing or implication on the nature of the activities undertaken by them which are basically testing and analysis service used by the clients in activities of oil and gas Exploration & Exploitation undertaken by ONGC Ltd. and Cairn Ltd.. **I find that the fact that such testing and analysis services are specialized ones and are required and used for the Exploration & Exploitation services, does not alter the basic nature of the said services and does not effect its classification under the Service Tax matters and must be classified under the "Technical Testing and Analysis Services" defined under Section 65(106) of the Act ibid.**

From a plain reading of the above definition, it is clear that it had a very wide application and includes all types of Technical Testing and Analysis irrespective of their purpose, materials and uses, ways, methods and techniques except testing or analysis service provided in relation to human beings or animals; and it is not restricted to any particular type, method and technique of technical testing and analysis. **In other words, the plea of the appellants that their services are integrally connected with the mining of oil and gas, and therefore covered by the said mining services came in force w.e.f 1.06.2007, does not hold grounds as the definition as per Section 65(106) of the Finance Act, 1994 does not exclude any type of Technical Testing and Analysis Services depending upon the end use except testing or analysis service provided in relation to human beings or animals. I find that the services undertaken by the appellants no doubt were in relation to the goods, material and immovable property, therefore correctly covered by the "Technical Testing and Analysis Services" and not by the "Mining Service" inserted w.e.f 1.06.2007 as claimed by the appellants.** Further, I do not find sufficient force in the plea of the appellants that the adjudicating authority has travelled beyond the

scope of show cause notice as the whole matter and the basis of the refund claim was with regard to the "Technical Testing and Analysis Services" and not just Analysis of data only and therefore this plea of the appellants is not sustainable. Regarding the reliance of the appellants on the judgement in the case of Indian National Ship owners' Association Vs. UOI-2009(14) STR 289(Bom), I find that ratio of the said judgment cannot be applied to the instant case as it has already been held above that services undertaken by the appellants were correctly covered by the "Technical Testing and Analysis Services" and not by the new entry of "Mining Service" introduced in the Section 85 of the Act ibid. 1.06.2007. In view of the above, I do not find any infirmity in the impugned order and uphold the same."

(emphasis supplied)

10. Shri B.L. Narasimhan, learned counsel for the appellant assisted by Shri Kunal Agarwal made the following submissions:

- (i) The refund claim of Rs. 4,15,65,474/- has been rejected on the sole premise that the appellant had correctly paid service tax under the category of TTA Service and, therefore, there was no erroneous payment of service tax. The finding cannot be sustained as in the case of the appellant itself in **M/s. Schulmberger Asia Services Ltd.** vs. **Commissioner, Service Tax, Delhi**⁸ the Tribunal has decided that the activities performed by the appellant would be correctly classifiable under the category of mining service. A similar finding has been rendered in **HLS Asia Ltd.** vs. **Commissioner, Service Tax Commissionerate, New Delhi**⁹;

8. **Service Tax Appeal No. 55299 of 2013 decided on 03.07.2023**
 9. **2023 (3) TMI 379-CESTAT New Delhi**

- (ii) Once a taxable entry has been introduced without any change to the existing entries, the levy cannot sustain under any other category prior to such introduction;
- (iii) The activities undertaken by the appellant do not qualify as 'technical testing and analysis' services;
- (iv) Wireline logging, perforation and other mechanical jobs undertaken by the appellant fall under the taxable category of 'mining service'; and
- (v) The extended period of limitation could not have been invoked in the facts and circumstances of the case.

11. Shri P.K. Sinha and Shri Harshvardhan, learned authorized representatives appearing for the department supported the impugned order and submitted that the appeal should be dismissed.

12. The submissions advanced by the learned counsel for the appellant and the learned authorized representatives appearing for the department have been considered.

13. In order to appreciate the contentions, it would be necessary to first reproduce the definitions of the relevant terms.

14. Section 65(106) of the Finance Act defines 'technical testing and analysis' in the following manner:

“65(106) “technical testing and analysis” means any service in relation to physical, chemical, biological or any other scientific testing or analysis of goods or material or information technology software or any immovable property, but does not include any testing or analysis service provided in relation to human beings and animals;

Explanation: For the removal of doubts, it is hereby declared that for the purposes of this clause, “technical testing and analysis” includes testing and analysis undertaken for the purpose of clinical testing of drugs

and formulations; but does not include testing or analysis for the purpose of determination of the nature of diseased condition, identification of a disease, prevention of any disease or disorder in human beings or animals.”

15. Section 65(107) of the Finance Act defines ‘technical testing and analysis agency’ in the following manner:

“65(107) “testing testing and analysis agency” means any agency or person engaged in providing service in relation to technical testing analysis.”

16. Section 65(105)(zzh) of the Finance Act provides that ‘taxable service’ means any service provided or to be provided to any person, by a technical testing and analysis agency, in relation to technical testing and analysis.

17. A perusal of section 65(106) of the Finance Act indicates that the service should be in relation to physical, chemical, biological or any other scientific testing or analysis; such service should be provided by an agency engaged in providing services of technical testing; and the object tested is either goods or materials or any immovable property.

18. The terms ‘testing’ and ‘analysis’ used in the said definition have not been defined in the Finance Act or the Central Excise Act, 1944 or the Rules made thereunder. Reference can, therefore, be made to the meanings of these terms available in the standard dictionaries/texts.

TESTING

Webster’s Dictionary:

“Any trial or examination; means of trial; a criterion; a standard; means of discrimination; a group of questions or problems to be answered or solved as a

gauge of ability, knowledge, or aptitude. A vessel used in refining gold and silver; a cupel. A substance which is employed to detect the presence or identity of any ingredient in a compound, by causing it to exhibit some known property; a reagent To try; to subject to trial and examination; and to prove, as by experiment or by some fixed standard; to refined, as gold or silver, in cupellation; to examine as by the application of some reagent. To make, give or achieve a certain rating or score from an examination; to undergo a trial; to be analyzed."

Words and Phrases Permanent Edition Volume 41A:

"Testing" means the **act of proving** the truth, genuineness, **or quality of anything by experiment, or by some principals or standard.** Ainsworth v. McKay, 175 P. 887, 888, 55 Mont. 270"

ANALYSIS

Webster's Dictionary:

"The resolution of a compound object into its constituent elements or component parts: opposed to synthesis; a consideration of anything in its separate parts and their relation to each other; a statement of this; **the process of subjecting to chemical tests to determine ingredients.**"

19. Thus, a 'test' must necessarily have an effect of establishing the characteristics of the object tested, either in the sense of quality or qualification. Testing is a process through which the object being tested is examined against various prescribed standards in order to find out whether it confirms to the standards or not. 'Analysis' has the character of detailed examination, and would predominantly involve the interpretation of collected data. Analysis seeks to discover the underlying nature of data and the implications of the data.

20. The contention of the learned counsel for the appellant is that 'testing' and 'analysis' cannot be equated with logging or measurement, which activities the appellant claims are predominantly carried out by the appellant. According to the appellant, testing and analysis require an analytical approach to the subject by applying either experimental factors or external forces and these are processes through which the strength, quality, genuineness, standard or other such attribute of the subject is judged.

21. Measurement, according to the appellant is a factual approach to the subject without any comparison to a standard.

22. It would, therefore, be necessary to examine the meaning of this term in dictionaries and it is as follows:

MEASUREMENT

**McGraw – Hill Encyclopedia of SCIENCE Et
TECHNOLOGY 5TH Edition Measure:**

"A reference sample used in comparing lengths, areas, volumes, masses and the like. The measure employed in scientific work are based on the international units of

length, mass and time – the meter, the kilogram, and the second – but decimal multiples and submultiples are commonly employed.”

Measurement as defined in Oxford’s Dictionary:

“The action of measuring.> an amount, size, or extent as established by measuring.> a unit or system of measuring.”

Measurement as defined in Webster’s Dictionary:

“The action of measuring; the amount or size ascertained by measuring; the amount or size ascertained by measuring; a system of measuring.”

23. Measure is defined in the dictionaries in the following manner:

MEASURE

In Oxford’s Dictionary:

“(1) Ascertain the size, amount, or degree of (something) by comparison with a standard unit or with an object of known size .> be of (a specified size or degree) .> (measure something out) take an exact quantity of something .> assess the extent, quality, value or effect of .> (measure up) reach the required or expected standard. Means of achieving a purpose : cost cutting measures .> a legislative bill.

(2) A standard unit used to express size, amount or degree .> An instrument used as a container, rod, or tape marked with standards units and used for measuring.

(3) (A measure of) a certain amount or degree of .>
an indication of extent or quality.”

In Webster’s Dictionary:

“To ascertain the extent, dimensions capacity of, esp. against some standard; to judge the greatness or import of; to value; to proportion; to allot or distribute by measure, to serve as a measure.”

24. The word ‘measure’ would, therefore, relate to determining the quantum or characteristic of a particular thing. It is the act of ascertaining the dimensions, extent or other parameters against a measure or a standard.

25. It would, therefore, be appropriate to examine the scope of the work to be provided by the appellant in the contract dated 08.04.2002 entered into between the appellant and ONGC. Under the Agreement dated 08.04.2002, the appellant was required to provide 10 wireline logging units for logging, perforation and related activities. The Agreement dated 08.04.2004 was entered for ‘well logging, perforating and other wireline’ services. The scope of the work provided in Annexure B of the Agreement is as follows:

“Scope of Work

The Contractor shall carry out Well Logging and Perforating Services and other wireline operations in on-land exploratory, development and work over wells drilled in the “Area of operations” in India as determined by Corporation by mobilizing its logging unit/ tool/ equipment(s), material and personnel capable of operating such Equipment(s) efficiently.”

26. It would be seen that the appellant had been appointed for ‘logging’ of data in the concerned borewells/oil rigs. The scope of work

and nature of equipment required to be mobilized by the appellant make the following factors clear:

- (i) The appellant was required to make available state of the art equipment and tools available for logging of real time information and measurement of parameters in the oil rigs;
- (ii) The data may be recorded by way of imaging or frequency or neutrons or gamma rays, etc.;
- (iii) The data captured by the appellant has to be efficiently communicated; and
- (iv) In addition to logging, the appellant was also required to perform ancillary activities such as perforation and puncturing.

27. What, therefore, transpires is that the activities undertaken by the appellant do not involve testing or analysis. It is the data procured by the appellant that is communicated to ONGC which, thereafter, independently analyses the same for determining the course of action. The function required to be performed by the appellant is strictly limited to the scope of measuring different parameters related to the oil rigs, and additionally, perforation, which has no relation to testing and analysis services.

28. The appellant has also placed reliance on the literature provided in respect of 'well-logging' and 'perforation' activities in the **Dictionary of Petroleum Exploration, Drilling, & Production by Norman J. Hyne** to submit that logging and perforation activity undertaken by the appellant is not towards any testing or analysis:

Well Logging

1.	Log	<p>1) a record of rock properties in a well, usually made by a geologist or a service company. Some types of logs are sample, mud, drilling time, and wireline</p> <p>2) a curve or set of curves or symbols that records the physical, electrical, radioactive, and/or sonic properties of rocks and fluids in the rocks in a wellbore</p> <p>3) the process of making a well log</p> <p>4) a written record of events during drilling a well such as driller's or drilling time log</p> <p>5) a record of detected imperfections in a pipe inspected by electronic equipment</p>
2.	Well log	<p>A record of rock and fluid properties with depth in a well. A well log is usually plotted on a long strip of paper with depth in the well in the depth track down the length of the strip... A well log can be either a single type of measurement or several types of measurements plotted together. Some different types of well logs include drilling time, sample or lithologic, mud, and wireline well logs. The wireline well logs are made by lowering sensors in a sonde or tool down the well on a wireline. Wireline well logs include electric, induction, gamma ray, neutron porosity, formation density, caliper, and dipmeter logs.</p>
3.	Wireline logging	<p>The evaluation of a well using a sonde run into the well on a wireline... The sonde is hoisted onto the drill floor and lowered down the well. Electrical, acoustical, and radioactive properties of the formations and their fluids are measured by remote sensing as the sonde is brought back up the hole under a constant speed.</p> <p>Different sondes are run at different speeds, and some sensors can be combined on the same sonde. The measurements are recorded on a film with a depth scale and on magnetic tape in the logging truck.</p>

Perforation

1.	Perforate	To shoot holes or perforations in casing or liner, cement, and producing formation to complete or recomplete a well. Either shaped explosive charges or, less commonly, projectiles or bullets are fired from a perforating gun.
2.	Perforating gun	A downhole tool that uses either bullets or, more commonly, shaped explosive charges that short high-velocity (30,000 ft/sec) gases to blow holes called perforations in the casing or liner, cement and producing formation in a well... Perforating guns are run on wirelines or a tubing or drillstring. Wireline guns are fired electronically, whereas the tubing conveyed guns are fired by pressure or a drop bar.
3.	Perforations or perforation tunnels	Holes shot in the casing or liner, cement, and producing formation by bullets or shaped-explosive charges to allow oil and/gas from a producing zone to flow into the well

29. It would be seen from the above technical literature that well logging is the process of recording measurements of various properties of rock and fluid at various depths in a well, and nothing more. It is also clear that perforation is a purely mechanical activity whereby holes/perforations are shot in the casing or liners.

30. After a careful analysis of the aforesaid factual and legal position, which had also arisen before a Division Bench of the Tribunal in the matter of the appellant in **Schulmberger Asia**, the Tribunal concluded that the activities cannot be classified under TTA services and the observation are:

"33. It can, therefore, safely be concluded that the appellant was responsible for mobilizing equipment necessary for conducting the measurement/logging

activities at the site and undertake perforation of the oil rigs casings. These activities do not involve any testing or analysis and accordingly, cannot be classified under 'technical testing and analysis service'."

31. The learned counsel for the appellant has contended that wireline logging, perforation and other mechanical jobs undertaken by the appellant would fall under the taxable category of 'mining service' introduced w.e.f. 01.06.2007. Section 65(105)(zzzy) of the Finance Act defines the said taxable service as any service provided or to be provided to any person, by any other person in relation to mining of mineral, oil or gas.

32. The services like wireline logging, perforation and other wireline related services involving mechanical jobs like cutting, puncture, plug/packer setting, cable splicing, etc., which were undertaken by the appellant at the time of drilling an oil well are integrally connected with the mining of oil or gas and have a direct nexus with the drilling of a well. Thus, these activities would be covered by the taxable category of 'mining service' w.e.f. 01.06.2007.

33. In this connection, reliance has been placed on the decision of the Bombay High Court in **Indian National Shipowners' Association vs. Union of India and others**¹⁰, wherein it was held that though the phrase 'in relation to' is of wide import but the context in which the same is used has to be kept in mind and that the services rendered by a person must have a direct or a proximate relation to the subject matter of the taxing entry. The Bombay High Court also held that the context in which the words 'in relation to' are used has to be borne in mind to

10. 2009 (14) S.T.R. 289 (Bom.)

examine the extent of the scope of an entry which may be of wide amplitude.

34. It has also been contented by the learned counsel for the appellant that when 'mining service' was introduced w.e.f. 01.06.2007 without any change to the existing entries, then levy cannot sustain under any other category including TTA prior to such introduction w.e.f. 01.06.2007.

35. The issue that needs to be decided is whether the activity carried out by the appellant would fall under TTA services prior to 01.06.2007. According to the appellant, the said activity will be covered under the scope of mining related services under section 65 (105)(zzzy) of the Act w.e.f. 01.06.2007. The contention is that on introduction of such a service from 01.06.2007, there was no amendment in the definition of TTA services and, therefore, the activity covered under a new category of mining related services cannot be classified under the existing category of TTA services prior to 01.06.2007.

36. After placing reliance upon the following decisions of the High Court and the Tribunal in **Aryan Energy (P) Ltd vs. Commissioner of Customs and Central Excise, Hyderabad¹¹**, **M/s. Aryan Coal Beneficiations Pvt. Ltd. vs. Commissioner of Service Tax, New Delhi¹²**, **M/s. Spectrum Coal and Power Ltd. vs. Commissioner of Central Excise, Raipur¹³**, **Indian National Shipowners'** and **M/s Malviya National Institute of Technology vs. Commissioner, Service Tax, Jaipur¹⁴**, the Tribunal held in **Schulmberger Asia** that the activities carried out by the appellant w.e.f. 01.06.2007 would fall

11. 2009 (13) S.T.R. 42 (Tri.-Bang.)

12. 2013 (29) S.T.R. 74 (Tri. - Del.)

13. 2012 (28) S.T.R. 510 (Tri. - Del.)

14. 2019 (28) G.S.T.L. 472 (Tri. - Del.)

under mining service made taxable w.e.f. 01.06.2007 under section 65(105)(zzzy) of the Finance Act, as admitted to the department also, and so service tax under TTA services cannot be charged from the appellant prior to 01.06.2007. The relevant findings of the Tribunal are as follows:

"44. In the instant case, the definition of TTA did not undergo any change when a new service 'in relation to mining' was introduced w.e.f. 01.06.2007. The department admits that w.e.f. 01.06.2007, the activity carried out by the appellant is covered under the category of service in relation to mining. This activity could not, therefore, have been categorized under TTA service prior to 01.06.2007.

45. As it has been found that the activity undertaken by the appellant w.e.f. 01.06.2007 pertains to mining services as made taxable under section 65(105)(zzzy) of the Finance Act, service tax under TTA services cannot be charged from the appellant prior to 01.06.2007."

37. In view of the aforesaid decision, it has to be held that as the activity undertaken by the appellant w.e.f. 01.06.2007 pertains to mining services made taxable under section 65(105)(zzzy) of the Finance Act, service tax under TTA services cannot be charged from the appellant prior to 01.06.2007.

38. For all the reasons stated above, the activities undertaken by the appellant cannot be classified under 'technical testing and analysis' service (TTA services) as defined under section 65(106) of the Finance Act and deserve classification under 'mining services' made taxable under section 65(105)(zzzy) of the Finance Act w.e.f. 01.06.2007.

39. The order dated 30.10.2009 passed by the Commissioner (Appeals), therefore, cannot be sustained and is set aside and the

appeal is allowed. The appellant is entitled to refund with applicable rate of interest.

(Order pronounced on **01.04.2024**)

(JUSTICE DILIP GUPTA)
PRESIDENT

(P.V. SUBBA RAO)
MEMBER (TECHNICAL)

Shreya

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI**

PRINCIPAL BENCH - COURT NO. I

SERVICE TAX APPEAL NO. 172 OF 2010

(Arising out of Order-in-Original No. 86/2009 dated 30.10.2009 passed by Commissioner (Appeals), Central Excise, Delhi-I)

M/s. Schlumberger Asia Services Ltd.

....Appellant

The Capital Court, 4th Floor, L.S.C.,
Phase III, Olof Palme Marg, Munirka,
New

VERSUS

**Commissioner of Service Tax
Delhi**

....Respondent

17B, IAEA House, I.P. Estate,
M.G. Road, New Delhi-110002

APPEARANCE:

Shri B.L. Narasimhan and Mr. Kunal Agarwal, Advocates for the Appellant

Shri P.K. Sinha and Shri Harshvardhan, Authorized Representatives for the respondent

**CORAM: HON'BLE MS. BINU TAMTA, MEMBER (JUDICIAL)
HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)**

DATE OF HEARING: 05.12.2023

DATE OF DECISION: 01.04.2024

ORDER

Order pronounced on 01.04.2024

**BINU TAMTA
MEMBER (JUDICIAL)**

**(P.V. SUBBA RAO)
MEMBER (TECHNICAL)**