CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

NEW DELHI

PRINCIPAL BENCH – COURT NO. – IV

Service Tax Appeal No. 3884 of 2012 [DB]

[Arising out of Order-in-Appeal No. 200/ST/DLH/2012 dated 06.09.2012 passed by the Commissioner of Central Excise (Appeals), Delhi-I]

M/s. Weldon Tours & Travels Pvt. Ltd. **...Appellant**
9/2, East Patel Nagar,
New Delhi

VERSUS

Commissioner of Service Tax - Delhi **...Respondent**
MG Marg, IP Estate,
17-B, IAEA House,
Delhi - 110002

APPEARANCE:
Shri Prabhat Kumar and Shri Karan Kanwal, Advocates for the Appellant
Ms. Jaya Kumari, Authorized Representative for the Respondent

CORAM:
HON'BLE DR. RACHNA GUPTA, MEMBER (JUDICIAL)
HON'BLE MRS. HEMAMBIKA R. PRIYA, MEMBER (TECHNICAL)

DATE OF HEARING: 10.01.2024
DATE OF DECISION: **02.05.2024**

FINAL ORDER No. 55723/2024

DR. RACHNA GUPTA

The appellant herein is a private limited company registered with Service Tax Department for providing "Air Travel Agent Service". The officers of Anti-Evasion wing of service tax received an intelligence that the appellant is also providing the taxable service of "Business Auxiliary Service", "Tour Operator's Service" and "Banking and Other Financial Service" but was not paying service tax on the gross value received for providing the said services. Records from the appellant for his activities during the period 10.09.2004 to 31.03.2008 were called. The appellant vide their letter dated 01.12.2008 had submitted the details of service

charges collected on visa assistance, cancellation charges, service charges on Eurail Passess issued, profit from hotel booking within India, profit from international package & hotel booking and commission received from various parties. They also submitted their balance sheet for the Year 2007-08, ST-3 returns for the period 2004-05, 2005-06, 2008-09 along with the details of income received under various heads during the said years. Copy of agreement made with M/s. Galileo India Pvt. Ltd./InterGlobe Technology Quotient Pvt. Ltd. (hereinafter referred as GIPL/ITQPL) were also provided. From those documents department observed that the appellant is issuing air tickets of various airlines (domestic as well as international by booking segments (air tickets) on Computerized Reservation System (CRS) of M/s. GIPL/ITQPL) and are paying service tax on the amount of basic fare under the service category "Air Travel Agent's Services". Appellant were also receiving incentive from GIPL/ITQPL. The department observed that appellant was not paying service tax on the following:

(i) On domestic tours and outbound tours;

(ii) On the commission received from overseas hotels for providing customers to them. The said commission was received by the appellant in the foreign exchange and they have not repatriated the said amount.

(iii) On the commission received from the customers for selling Eurail passes to them as was being received from other Indian tour operators.

2. Based thereupon the department formed the following opinions:

(i) The appellant has promoted and marketed the product/services of GIPL/ITQPL. The incentive received by them from the said company for using their CRS are the consideration towards the taxable service under the category of Business Auxiliary Service.

(ii) Since the appellant has acknowledged to have provided the outbound tours, the taxable service under the category of Tour Operator's Service has been rendered by the appellants. The said services appear to have been provided with respect to domestic tours as well as the international tours, both being the taxable services, but the service tax has not been paid by the appellant during the period 01.04.2004 to 31.03.2009.

(iii) The incentive received for selling the Eurail passes are also an activity under the taxable service of Tour Operator's Service with a tax liability on the said incentives which has not been discharged by the appellants.

(iv) Since the appellant appears to have received income from sale purchase of foreign exchange, the appellant appeared to the department to have also been rendering the taxable service under the category of Banking and other Financial Services. The service tax on either of the above mentioned taxable services was found to not to be paid by the appellant to the government exchequer for the period 01.04.2004 to 31.03.2009. Hence Show Cause Notice No. 16929 dated 21.07.2009 was served upon the appellant proposing as follows:

(i) The Services of marketing or promotion done by them for Galileo CRS in India should be classified under the category of taxable Service "Business Auxiliary Service";

(ii) The provision of services for providing domestic and international hotel booking should be classified under the category of taxable service "Tour Operator's Service";

(iii) The arrangement of tours in Europe by Eurail should be classified under the category of taxable service "Tour Operator's Service";

(iv) The provision of services of sale-purchase of foreign exchange should be classified under the category of taxable service "Banking & Financial Service";

(v) Service Tax amounting Rs. 7,18,348/- (Rs. Seven Lakhs Eighteen Thousand Three Hundred Forty Eight Only), as detailed in Annexure "A", on the value of taxable service should be demanded and recovered from them under proviso to the Section 73(1) of the Finance Act, 1994 as amended, read with Section 66 and Section 68 of the Act, ibid and Rule 6 of Service Tax Rules, 1994.

3. The said amount was proposed to be recovered along with Education Cess amounting to Rs.14,025/- and Rs.4,078/- towards Secondary and Higher Education Cess along with the proportionate interest at the total amount and the appropriate penalties were also proposed to be imposed upon the appellant. The said proposal has been confirmed vide Order-in-Original No. 47/2010 dated 26.08.2010 except that a demand of Rs.11,180/- was dropped. The appeal against the said order has been rejected vide Order-in-

Appeal No. 200/2012 dated 06.09.2012. Being aggrieved, the appellant is before this Tribunal.

4. We have heard Shri Prabhat Kumar and Shri Karan Kanwal, learned Advocates for the appellant and Ms. Jaya Kumari, Authorized Representative for the department.

5. Learned counsel for the appellant has mentioned that the demand for the activity of using Galileo CRS system under the category of "Business Auxiliary Service" is completely wrong and illegal. The appellant is not the agent of GIPL and in noway is engaged in marketing and in promotion of their services in India. It is mentioned that GIPL is the second largest Global Distribution System (GDS) for the travel industry to help traditional and online travel Agencies by providing travel information, advance technology for transaction processing and the computerized reservation system (CRS) which is being used by travel agents globally for their business of tour operators or Air Travel Agent Service, thus they are merely the user nor the promoters for GIPL/ITQPL. The demand on this count is therefore prayed to be set aside.

5.1 It is further mentioned that with respect to the demand for the services of domestic and international hotel bookings, the appellant is not covered under 'tour operator' as is defined under Section 65(115) of the Finance Act (hereinafter referred to as the Act). The activity of the appellant company is not at all the activity of planning, scheduling, organizing or arranging tours in any combination thereof. Accordingly, there arises no tax liability of the appellant vis-à-vis bookings for domestic tours is concerned. With

respect to the international tours, it is submitted that since the services have been provided outside India and consideration also is paid outside India in convertible foreign exchange, the service is out of the jurisdiction of Indian Tax Authorities. The CBEC Circular No. 3614/2001 dated 08.10.2001 is relied upon by virtue of which the services in respect of tour operator if performed outside India is held to be the export of service and thus services provided beyond the territorial waters of India are not liable to service tax. Learned counsel has also relied upon CBEC Circular No. 10/97 TRU dated 22.08.1997 and Circular No. 01/2000 dated 27.04.2000 to impress upon that the services rendered with respect to tours in India alone would be liable to service tax that too only if those services are rendered by the tour operators.

5.2 With respect to the incentives received for providing Eurail passes, it is mentioned that the appellant is merely reselling the Eurail passes and is in no way concerned for arranging tours in Europe by Eurail as is wrongly alleged in Para 22 of the show cause notice. Appellant is merely purchasing such passes from other Indian tour operators and is reselling them to the tourists. The commission earned on such resale cannot be the subject matter of service tax leviability.

5.3 With respect to the activity of sale/purchase of foreign exchange by the appellant, it is mentioned that same has wrongly been held taxable as Banking and Financial Service. The appellant is arranging the hotel accommodation and is booking air tickets, the payments are being made either in Indian rupee which is got converted in foreign exchange under authorization from the

individual passenger through the Reserve Bank of India who appointed foreign exchange brokers for the amount to be passed in foreign currency to the agents in overseas countries. Otherwise also, in some cases of individual customer approaching the appellant, later is receiving foreign exchange under travel quota scheme which is later passed on to overseas agents as cost towards hotel accommodation in their country. Same is also done by RBI Licensed foreign exchange broker as per the entitlement of individual passenger under travel quota scheme of RBI. Since the appellant himself is in no way converting Indian rupee into foreign exchange and is not dealing with foreign exchange in any other manner, the activity is wrongly alleged to be a taxable activity of Banking and Financial Services. All demands confirmed are therefore prayed to be set aside.

5.4 Finally it is submitted that extended period has wrongly been invoked while issuing the impugned show cause notice. The appellant is not rendering any taxable services except for the services of booking air tickets. Service tax on the commission received from the said services is already discharged by the appellant. The appellant had provided all requisite documents to the department. The show cause notice has been issued based on the details of appellant's documents only. There is no question for any alleged suppression. Show cause notice is therefore barred by period of limitation. Learned counsel has relied upon the following decisions:

(i) COX & Kings India Ltd. Vs. Commissioner of Service Tax, New Delhi reported as 2014 (35) S.T.R. 817 (Tri.-Del.)

(ii) Commissioner Vs. Cox & Kings India Ltd. reported as 2015 (39) S.T.R. J308 (S.C.)

(iii) Akbar Travel and Tours Vs. Commr. of C.Ex., Cus. & S.T., Calicut reported as 2016 (45) S.T.R. 444 (Tri.-Bang.)

(iv) AL – Hussam India Hajj & Umrah Services Management Vs. C.C.E. & S.T., Cochin

(v) Commissioner of Service Tax, Delhi Vs. Paras Holidays Pvt. Ltd. reported as 2016 (44) S.T.R 257 (Tri.-Del.)

(vi) SBI Cards and Payment Services Pvt. Ltd. Vs. Commr. of S.T. New Delhi reported as 2016 (41) S.T.R. 846 (Tri.-Del.)

(vii) Grey Worldwide (India) Pvt. Ltd. Vs. Commissioner of S.T., Mumbai reported as 2015 (40) S.T.R. 1104 (Tri.-Mumbai)

With these submissions, order under challenge is prayed to be set aside and appeal is prayed to be allowed.

6. While rebutting these submissions learned DR has submitted that while using the value of CRS for booking air tickets for the passengers the appellant has actually promoted and marketed GIPL for its product Galileo CRS, hence has rightly been held liable to tax under the taxable category of Business Auxiliary Services. The demand of Rs.68,406/- on this account is impressed as correct. With respect to the service alleged to be a Tour Operator's Service rendered by the appellant, it is mentioned that the definition of Tour Operator's Service has under gone a change w.e.f. 10.09.2004. The amended definition introduces the service as that of planning, scheduling, organizing or arranging tours, arrangements for accommodation, sightseeing or other similar services to be called as Tour Operator's Service. Hence, tour itself was no more a taxable event but all the aforesaid activities related to arrangement of a tour are covered under the said definition.

Hence the service tax liability of Rs.6,54,828/- has rightly been confirmed. It is submitted that the decision of this Tribunal in the case of **Cox & Kings (India) Ltd.** (supra) is no more applicable being set aside by the Larger Bench of this Tribunal, in the light of Interim Order No. 104/2023 passed on 19.10.2023 qua the reference by the Division Bench of Tribunal at Mumbai after taking a contradictory opinion as was taken in the case of **Cox & Kings (India) Ltd.** (supra).

6.1 Learned Departmental Representative further impressed upon that the income from the sale and purchase of foreign exchange is an activity of Banking and other Financial services which is liable to tax. Confirmation of service tax amounting to Rs.2,037/- is affirmed. Similarly there is no infirmity when the service tax on the incentives received for arranging the Eurail passes is concerned. It is mentioned that despite the appellant was rendering taxable services but still was not showing the amounts received in the returns as service tax was not being paid. The act is a definite act of suppression. Hence, the extended period has rightly been invoked while issuing the impugned show cause notice. With these submissions, the order under challenge is prayed to be upheld and appeal is prayed to be dismissed.

7. Having heard the rival contentions. The issue wise taxability is discussed as follows:

7.1 **Service Tax with respect to Business Auxiliary Services allegedly rendered to M/s. GIPL.**

7.1.1 The issue of using Computerized Reservation System (CRS) and the commission paid to the travel agent is no more *res integra* as it stands already been settled by the larger Bench decision of this Tribunal in the case of **Kafila Hospitality and Travels Pvt Ltd Vs. Commissioner of Service Tax, Delhi reported as 2021 (47) GSTL 140 (Tri.-LB).** It has been held in the said decision that the CRS commission is paid to a travel agent if he is able to attain an agreed level of segments to be booked. A passenger is not aware of the CRS Company being utilized by the travel agent for booking the segment nor can a passenger influence a travel agent to avail the services of a particular CRS Company. What is important to notice is that for an activity to qualify as "promotional", the person before whom the promotional activity is undertaken should be able to use the services. The passenger cannot directly use the CRS software provided by the Company to book an airline ticket. It cannot, therefore, be said that a travel agent is promoting any activity before the passenger. It has also been held that mere selection of software for exercising of a choice would not result in any promotional activity. The department is opined to have failed to point out any activity undertaken by an Air Travel Agent that promotes the business of the CRS companies. We observe that in the present case also the appellant as travel agent is getting commission from GIPL only on attaining agreed level segment bookings as was the fact in the case before the Larger Bench (as discussed above). Following the said decision we hold that the demand of service tax on the amount of incentives received by appellant from GIPL/ITQPL under 'Business Auxiliary

Service' has wrongly been confirmed. The same is hereby set aside.

7.2 **Service Tax with respect to Tour Operator's Service**

7.2.1 To adjudicate the liability of appellant for allegedly rendering Tour Operator's Service we need to know the meaning of domestic, inbound as well as outbound tours. The same are as follows:

(i) In inbound tours, tours are arranged within India for foreign tourists. The tour would commence, be wholly performed and terminate in India, but for the foreign tourist. Service Tax, unless exempted was remitted for this category of service provided.

(ii) In outbound tours, assesses organize tours outside the territory of India, for Indian tourists. In this category, the tour is performed entirely outside India, to facilitate Indian tourists visit various locales, in territories outside India.

7.2.2 Foremost we also need to look into the definition of tour operator as given under Section 65 (44) of the Finance Act, 1994 (hereinafter referred as the Act). We observe that definition has undergone various amendments since 01.09.1997 to 16.05.2008. The same are as follows:

"(1) 1-9-1997 to 6-10-1998:

(44) "Tour Operator" means a person who holds a tourist permit granted under the rules made under the Motor Vehicles Act, 1988;

(ii) 7-10-1998 to 9-9-2004:

(44) "Tour Operator" means any person engaged in the business of operating tours in a tourist vehicle covered by a permit granted under the Motor Vehicles Act, 1988 or the rules made thereunder;

(iii) 10-9-2004 to 15-5-2008:

(115) "Tour Operator" means any person engaged in the business of planning, scheduling, organising or arranging tours (which may include arrangements for accommodation, siteseeing, or other similar services) by any mode of transport, and includes any person engaged in the business of operating tours in a tourist vehicle covered by a permit granted under the Motor Vehicles Act, 1988 or the rules made thereunder, (amendments are emphasised).

(iv) 16-5-2008 to 30-6-2012:

(115) "tour operator means any person engaged in the business of planning, scheduling, organising or arranging tours (which may include arrangements for accommodation. sightseeing or other similar services) by any mode of transport, and includes any person engaged in the business of operating tours in a tourist vehicle or a contract carriage by whatever name called, covered by a permit, other than a stage carriage permit granted under the Motor Vehicles Act, 1988 Or the rules made thereunder.

Explanation.- For the purposes of this clause, the expression "tour" does not include a journey organised or arranged for use by an educational body, other than a commercial training or coaching centre, imparting skill or knowledge or lessons on any subject or field (amendments are emphasised).

7.2.3 From the definition as existing today we observe that it uses both the words ‘means’ and 'includes". Hon’ble Justice G.P. Singh in Principles of Statutory Interpretation (13th Edition) has stated that when a word is defined to 'mean' such and such, the definition is prima facie restrictive and exhaustive, but where the word defined is declared to 'include' such and such, the definition is prima facie extensive. In light of said interpretation, we are of the opinion that the natural meaning of the 'means' part of the definition is not narrowed down by the 'includes' part. This is what has been observed by the Supreme Court in **Hamdard (Wakf) Laboratories vs. Dy. Labour Commissioner and Others reported as (2007) 5 Supreme Court cases 281** and the observations are:

> *"33. When an interpretation clause uses the word "includes", it is prima facie extensive. When it uses the word "mean and include", it will afford an exhaustive explanation to the meaning which for the purposes of the Act must invariably be attached to the word or expression. (See G.P. Singh's Principles of Statutory Interpretation, 10th Edn., pp. 173 and 175.)"*

7.2.4 Section 65 (113) of the Act defines "tour' to mean a journey from one place to another irrespective of distances between such places. Section 64 (105) (n) enumerates the taxable service as any service provided or to be provided to a person by a tour operator in relation to tour provision continues unamended since its inception in 1997. Thus it is clear that the definition provides that a tour Operator would include any person engaged in the business of operating tours in the tourist vehicle covered by a permit granted under Motor Vehicles Act or rules made there under in addition to a person engaged in the business of planning, scheduling, organizing or arranging tours by any mode of transport. The appellant herein is admittedly organizing/arranging tours by making arrangements for accommodation, sightseeing and other similar activities. In the light of entire above discussion and the said apparent observation about appellant's activity, we hold that the appellant is rendering the taxable service of tour operators. The demand on inbound tours count has rightly been confirmed.

7.2.5 With respect to the outbound tours, the appellant has raised the contention that the activity amounts to the export of service, hence liability on outbound tours cannot be fasten. We observe that the appellant operate and facilitate outbound tours whereby Indian tourists are provided services in relation to tourism

outside the Indian territory to visit foreign locales. The Hon'ble Supreme Court in **All India Fedn. of Tax Practitioners Vs. Union of India reported as 2007 (7) S.T.R. 625 (S.C.)** clarified that Service Tax is an indirect tax levied on specified services provided by certain categories of persons including by a company, association, firm, body of individuals, etc.; and that it is a value added tax which is a destination based consumption tax, in the sense that it is on commercial activities and is not a charge on business but on the consumer and would logically, be leviable only on services provided within the country; and that performance based services are services provided by service provider including "tour operators. Also in **Association of Leasing and Financial Service Companies Vs. U.O.I. reported as (2011) 2 SCC 352=2010 (20) S.T.R. 417 (S.C.).** The full Bench of the Delhi High Court in **Home Solutions Retails (India) Ltd. Vs. Union of India reported as 2011 (24) S.T.R. 129 (Del.)** has reiterated the principle that Service Tax is a levy on the event of service.

7.2.6 Board Circular No. 36/4/2001, dated 8-10-2001 also clarifies the issue that since (at present) levy of service tax extends to the whole of India except the State of Jammu and Kashmir, and "India" includes the territorial waters of India which extend up to twelve nautical miles from the Indian land mass; and provisions of the Act are not extended to designated areas in the Continental Shelf and the Exclusive Economic Zone of India, services provided beyond the territorial waters of India are not liable to Service Tax. The above Board circular fell for consideration by this Tribunal in **Foster Wheeler Energy Ltd. Vs. CCE & C., Vadodara-II**

reported as 2007 (7) S.T.R. 443 (Tri.-Ahmd.). This Tribunal, referring to the above Board Circular ruled that services provided beyond the Indian territorial waters will not attract Service Tax which is a destination based consumption tax which is a destination based consumption tax.

7.2.7 As already observed about Section 65(105)(n) of the Act and in view of the statutory definition of "tour", considered in the context of the legal position demarcating the limits of the application and reach of provisions of the Act, it is clear that a journey from one place to another beyond the territorial limits of India, even if amounting to an activity comprised within the ambit of the definition of "tour operator", would not amount to a taxable service under the provisions of the Act. On the aforesaid analysis we conclude that the consideration received for operating and arranging outbound tours, even if falling within the scope of the amended definition of "tour operator"; (provided by the assessees and consumed by their tourist customers beyond Indian territory), is not liable to levy and collection of Service Tax, under provisions of the Act.

7.2.8 This issue is otherwise no more *res integra* as stands decided by the Larger Bench of this Tribunal in **M/s. Cox & Kings Limited Vs. Commissioner (TAR) – Mumbai in Service Tax Appeal No. 386 of 2012 decided on 19.10.2023**. Hence we hold that tax demand of Rs.6,54,828/- on outbound tours has wrongly been confirmed. Order under challenge is hereby set aside to that extend.

7.3 **Service tax on the amount received for Eurail passes for the travelers**

7.3.1 From the record the appellant is selling "Eurail" passes and thereby arranging tours in Europe by "Eurail". The appellant is purchasing same "Eurail" passes from other Indian tour operators and selling them to the tourists. However, the appellant is charging some amount from the tourists, which can be termed as service charges for arranging "Eurail" passes for them. Therefore, the said service charges collected by the appellant from the tourist is leviable to Service Tax under "Tour Operator's Service". It is apparent that appellant is merely re-selling Eurail passes and is in no way concerned for arranging tours in Europe by Eurail. Appellant is merely purchasing such passes from other Indian tour operators and reselling them to the tourists. They are earning small amount on resale of such passes as commission. Selling Eurail passes is merely selling a commodity or a service and there is no general service tax levy on resale of services. Further in the light of above discussion about definition of 'tour operator', the present activity does not get covered. Hence the demand on this count is not sustainable. The order under challenge is set aside to this extent.

7.4 **The service tax on account of allegedly rendering the Banking and other Financial Services in respect of sale/purchase of foreign exchange**

7.4.1 The demand on this count has already been dropped except for Rs.2,037/-. We observe that the foreign currency has

been received by the appellant while planning, scheduling, organizing, etc., the outbound tours. It cannot be ruled out that receiving consideration in convertible foreign exchange facilitates and encourage inflow of currency into India and simultaneously avoid outflow of Indian currency i.e. the purpose is to augment foreign exchange earnings. We find no evidence on record which may show that the appellant was dealing with sale and purchase of foreign exchange directly except that the foreign exchange dealer from whom the passenger purchases the foreign exchange adds a profit on the foreign currency sale rate and reimburses the same to the appellant. To our opinion, this activity is not covered under the taxable activity of 'Banking and Financial services'. Otherwise also, the appellant is merely earning a small amount of profit in arranging foreign exchange for the travelers. In another clarification, CBEC vide Master Circular issued under Circular No. 96/7/2007-S.T., dated 23-8-2007 (F.No. 354/28/2007- TRU) had clarified that any sale or purchase of foreign currency would not come within the ambit of Foreign Exchange Broking under 'Banking and Financial Services' a defined under Section 66(12) of the Act. That entry 'Banking and other Financial Services' under the amended Finance Act, 2008 in no way covers the said transaction of the appellant. The only entry could be under (a) (iv), (vii) or under (b) of Section 66(12) of the Act. However, the appellant states that they are not having any license for brokerage in foreign exchange and they are not carrying out any such activity. Therefore, neither under (a) (iv) or under (a) (ix) or under (b), there is a case for bringing the impugned transaction under the category of Banking

and other Financial Services. The demand is therefore liable to be set aside.

7.5 Finally coming to the issue of invocation of extended period for issuing show cause notice, we observe that the entire above discussion clarifies that the activities as that of using CRS of GPIL/ITQPL etc. was under consideration and at the relevant point of time had the contradictory decisions. So is true as far as the activity of Tour Operator's Services is concerned. During the relevant time the decisions were in favour of the assessee-appellant. The said confusion about the nature of the impugned activities/services is sufficient for us to hold that appellant did not take service tax registration on the *bona fide* ground. We do not find anything on record which may prove a positive act on the part of the appellant about *mala fide* intent to evade the payment of duty. The confusion got cleared only in the Year 2015 after the decision of Larger Bench in **Kafila Hospitality and Travels Pvt Ltd (supra)** and **M/s. Cox & Kings Limited**, Larger Bench (supra). Resultantly, we hold that the confirmation of demand for the period beyond the normal period is liable to be set aside as the extended period is not invokable in the given set of circumstances. We draw our support from the decision of Hon'ble Apex Court in the case of **Nizam Sugar Factory Vs. Commissioner of Central Excise, Hyderabad reported as 1999 (114) ELT 429** and the another decision of Hon'ble Supreme Court in the case of **Pahwa Chemicals Private Limited Vs. Commissioner of C.Ex., Delhi reported as 2005 (189) ELT 257 (SC)**.

8. As a result of entire above discussion, the order confirming the demand on service tax on inbound tours and domestic tours under Tour Operator's Services is upheld, however, for the normal period. Rest of the demand is held to be non-sustainable. The order under challenge is therefore set aside to the said extent. Consequently, the appeal stands partly allowed.

[Order pronounced in the open court on **02.05.2024**]

(DR. RACHNA GUPTA)
MEMBER (JUDICIAL)

(HEMAMBIKA R. PRIYA)
MEMBER (TECHNICAL)

HK