CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
New Delhi

PRINCIPAL BENCH – COURT NO. 1

Customs Appeal No. 51419 Of 2016

[Arising out of Order-in-Original No. 21/2015/D.P.Singh/Pr. Commr dated 22.01.2016 passed by the Principal Commissioner of Customs, New Delhi]

Watermark Systems (India) Private Limited : Appellant
Through Mr. Harsh Dalmia (Director)

Versus

Principal Commissioner of Customs : Respondent
Air Cargo Complex (Import),
New Customs House, New Delhi

with
Customs Appeal No. 51178 Of 2016

[Arising out of Order-in-Original No. 21/2015/D.P.Singh/Pr. Commr dated 22.01.2016 passed by the Principal Commissioner of Customs, New Delhi]

Saket Dalmia : Appellant
A-30, s-11, Second Floor,
Kailash Colony, New Delhi

Versus

Principal Commissioner of Customs : Respondent
Air Cargo Complex (Import),
New Customs House, New Delhi

APPEARANCE:
Mr. Dhruv Matta and Ms. Namrata Singhal, Advocates for the Appellant
Mr. Shiv Shankar,Authorized Representative for the Respondent

CORAM :

HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE MS. HEMAMBIKA R. PRIYA, MEMBER (TECHNICAL)

FINAL ORDER No. 51778-51779/2025

Date of Hearing:08.09.2025

Date of Decision:20.11.2025

HEMAMBIKA R. PRIYA

Two appeals have been filed by Watermark Systems (India) Private Limited[1] and Shri Saket Dalmia[2] against the Order-in-Original No. 21/2015/DPS/Pr. Commr. (Import) dated 22.01.2016[3] passed by the Principal Commissioner of Customs, Air Cargo Complex (Import), New Customs House, New Delhi wherein penalty of Rs. 10,00,000/- under Section 112(a) of the Customs Act, 1962[4] and penalty of Rs. 5,00,000/- under Section 114AA of the Customs Act have been imposed.

2. The brief facts of the case are that a Mercedes Benz CLS 320 CDI car was imported on 05.07.2008 by Mr. Mukesh Kumar (importer-on-record) through New Customs House, New Delhi, declaring its value at Rs. 20,47,300/-. The Commissioner of Customs (Imports), vide Order-in-Original dated 31.07.2008, rejected the declared value, re-assessed it at 28,83,435/-, ordered confiscation under Section 111(d) with an option to redeem on payment of fine of ₹6,00,000/-, and imposed penalty of ₹4,00,000/-under Section 112(a). The Department filed an appeal wherein the Tribunal, vide Final Order No. 58624-58625/2013 dated 28.11.2013, remanded the matter to the original adjudicating authority for de-novo consideration. Meanwhile, the car was registered in India in the name of Mr. Mukesh Kumar on 01.09.2008. Shortly thereafter, in September 2008, the appellant Mr. Saket Dalmia purchased the car through M/s Watermark Systems (India) Pvt. Ltd. for 54,00,000/-, partly financed by a bank loan. In

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1 appellant No. 1
2 appellant No. 2
3 the impugned order
4 the Customs Act

2011, the Directorate of Revenue Intelligence[5] commenced investigations into mis-declaration of imported luxury cars. Statements of several persons, including the appellant, were recorded. On 02.07.2013, the car was seized by DRI and released on supurdginama. On 03.07.2013, appellant No. 1 deposited 18,00,000/- during investigation.

3. A Show Cause Notice No. 35/2013 dated 04.07.2013 was issued by the Additional Director, DRI alleging mis-declaration of the car as "new" to claim benefit under Notification No. 21/2002-Customs (Sl. No. 344), undervaluation, and collusion. Duty demand, confiscation, and penalties were proposed against the appellants.

4. Pursuant to remand by the Tribunal, the matter was adjudicated afresh by the Principal Commissioner of Customs (Imports), who passed Order-in-Original No. 21/2015 dated 22.01.2016. In this de-novo order, the differential duty and interest were confirmed against the importer, Mr. Mukesh Kumar and duty demand against the appellant was dropped. However, penalties of 10,00,000/-under Section 112(a) and 35,00,000/- under Section 114AA were imposed on the appellant holding that the Mercedes Benz CLS320' Cdi Car bearing Chassis No. WDD2193222A129538- imported vide Bill of Entry No. 148305 dated 05.07.2008 was liable for confiscation under Section 111(m)and Section-111(d) of Customs Act, 1962, with an option to redeem the same on payment of a redemption fine of Rs.4,50,000/-(Rupees Four Lakhs Fifty Thousand only) under Section 125 of the Customs Act, 1962. Further, penalties of Rs. 10,00,000/-

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5 DRI

and Rs 5,00,000/- imposed on M/s Water Mark Systems Pvt. Ltd. under sec 112(a) and 114AA respectively.

5. Against this order, the appellants have filed the present appeals before the Tribunal.

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6. Learned counsel for the appellant submitted that the Additional Director, DRI lacked jurisdiction to issue the show cause notice as he was not the proper officer to demand duty for the impugned car under Section 28 of the Customs Act, 1962[6]. The expression 'proper officer' is defined in Section 2(34) of the Customs Act, and from a combined reading of the above provisions, it was evident that a notice under Section 28 can be issued by the 'proper officer' and a 'proper officer' for issuing a notice under Section 28 is the officer of customs who is assigned those functions by the Board or the Commissioner of Customs.

6.1 Learned counsel further submitted that the impugned order has held the appellant to be complicit with the importer on record/Mr. Sumit Walia without discussing the exact role played by it. Therefore, the confirmation of penalty was liable to be set aside. In support of his submissions, learned counsel relied upon the decision of the Supreme Court in the case of **CCE, Bangalore vs. Brindavan Beverages (P) Ltd.[7],** wherein the Supreme Court held that the show cause notice is the foundation on which the department has to build up its case. It was held that if the allegations in the show cause notice are not specific and on the contrary are vague, lack details and/or

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6 the Customs Act
7 2007 (213) ELT 487 (SC)

unintelligible, it is sufficient to hold that the noticees were not given proper opportunity to meet the allegations indicated in the show cause notice. The learned counsel contended that on account of the fact that neither the show cause notice nor the impugned order had specifically defined the role played by the appellant in the alleged suppression/ mis-declaration of the impugned car at the time of import, no penalty can be imposed.

6.2 Learned counsel further submitted that despite absence of evidence of any misdoing, the Commissioner has passed the impugned order based only on the statement of Mr. Sumit Walia. He submitted that the statement was not substantiated with any evidence such as emails and the statements, without corroborative evidence, are not a legally sustainable ground for imputing collusion. Learned counsel relied upon the decision of **CCE, Meerut-l vs. Parmarth Iron Pvt. Ltd.**[8] wherein the Hon'ble High Court at Allahabad has held that if the department seeks to rely on any particular statement, then such persons giving the statement is to be made available for cross examination. Learned counsel also relied upon the decision of the Supreme Court in the case of **Swadeshi Polytex Limited vs. CCE, Meerut**[9] wherein the Supreme Court held that rejection of requests for cross examination of witnesses whose statements are relied upon amounts to violation of principles of natural justice. In support of his submissions, he relied on the following judgments:-

(i) Lakshman Export Limited vs. Commissioner of Central Excise[10]

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8 2010 (260) ELT 514 (All)
9 2000 (122) ELT 641 (SC)
10 2002 (143) ELT 21 (S.C.)

(ii) Basudev Garg vs. Commissioner of Customs[11]

(iv) J & K Cigarettes Limited vs. Commissioner of Customs[12]

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6.3 In respect of the second appeal, learned counsel submitted that the Commissioner had confirmed penalty on the appellant No. 2 under sections 112(a) and section 114AA of the Customs Act which provides for imposition of penalty on any person who does or omits to do any act which renders the goods liable to confiscation under section 111 or abets the doing or omission of such an act. In this context, learned counsel submitted that the appellant No. 2 in the present case had merely purchased the impugned car for appellant No. 1 M/s Watermark i.e Watermark was the bona fide purchaser and the appellant No. 2 had assisted in the purchase. Learned counsel further stated that the appellant No. 2 was not aware of the earlier proceedings in the case of the impugned car and the car was registered in India. In support of his submissions, learned counsel relied upon the decision of Supreme Court in **Hindustan Steel Ltd. vs. State of Orissa[13]** , wherein it was held that no penalty should be imposed for technical or venial breach of legal provisions or where the breach flows from the bonafide belief that the offender is not liable to act in the manner prescribed by the statute. This decision was followed by the Apex Court under the Customs law in the case of **Akbar Badruddin Jiwani vs. Collector of Customs[14]**. Reliance was

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11 2013 (294) ELT 353 (Del.)
12 2009 (242) ELT 189 (Del.)
13 1978 (2) E.L.T. (J159)
14 1990 (47) ELT 161

also placed on the case of **HMP Engineers Ltd. vs. Collector of Customs (Prev.), Calcutta**[15]**,** it was held that merely because the assessee did not see the import documents does not render it liable for penalty, especially when there is no concrete evidence against it and also because the car had been purchased after import and registered with the transport authority in accordance with the Motor Vehicles Act.

6.4 Learned counsel further submitted that the presence of mens rea was an essential pre-requisite for establishing abetment and for imposition of penalty under section 112 (a). In this regard, he relied upon the decision of the Tribunal in the case of **Harbhajan Kaur vs. Collector of Customs**[16] and in the case of **V. Lakshmipathy vs. Commissioner of Customs**[17]**.** Learned counsel submitted that the impugned order had imposed penalty on the appellant No. 2 under section 114AA of the Customs Act, and stated that this section is invokable only in cases where there has been a use of false and incorrect material, which is not the facts in the instant case, hence, penalty under section 114AA was not applicable.

7. Learned authorized representative for the department submitted that under section 111(d) and 111(m) of the Customs Act, 1962, any goods imported or attempted to be imported contrary to prohibition imposed under law or by means of mis-declaration, suppression, or fraud were liable to confiscation. In the present case, the car was mis-declared as "new" to wrongly claim the benefit of Sl. No. 34-4 of the Notification No. 21/2002-Cus. undervalued, with the declared

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15 2000 (123) ELT 869
16 1991 (56) ELT 273 (Tri-Del.)
17 2003 (153) ELT 640 (Tri.-Bang.)

transaction value suppressed to evade duty. Both these acts amount to violation of Section 111 of the Customs Act justifying confiscation. Shri Mukesh Kumar (Importer-on-record) had mis-declared the value and description. Further, appellant No. 1 and 2 had taken possession and facilitated transfer of the vehicle despite knowing that the same was not sourced from authorized channel. By acquiring goods liable to confiscation, the appellants became liable to penal consequences under Section 112. The appellant No. 2 claimed to be a bona fide purchaser. However, the law under section 111 read with section 125 provides that confiscation is of the goods itself, irrespective of the person in possession and the ownership transfer after import does not wipe out the tainted character of the goods. The scope of section 112(a) was very wide, covering not just the importer, but any person who knowingly deals with goods liable to confiscation.

7.1. Learned authorized representative further submitted that the Mercedes Benz CLS 320 CDI was conclusively found to be mis-declared and undervalued at the time of import, making it "goods liable to confiscation" under Section 111. The appellant No. 2 Shri Saket Dalmia, purchased and took possession of this very car through appellant No. 1 M/s Water Mark Pvt Ltd. The appellant had purchased the vehicle, through informal channel involving Shri Sumit Walia, who was under investigation for fraudulent import of luxury cars. Such circumstances demonstrate that the appellant had reasons to believe the car was not legitimately imported. Learned authorized representative submitted that it is settled law that mens rea was not required for imposition of penalty under Section 112(a); conscious possession or involvement with goods liable to confiscation is

sufficient. Even a subsequent purchaser of smuggled or mis-declared goods can be penalized if circumstances indicate knowledge or reasonable belief of illegality. Therefore, the appellants plea of "bona fide purchaser" was not tenable. Considering the high value of the vehicle, the nature of fraud, and conscious involvement of the appellant, the penalty imposed is reasonable and proportionate to the gravity of the offence. Learned authorized representative further submitted that section 114AA of the Customs Act provides that "If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business relating to the Customs, he shall be liable to a penalty which may extend to five times the value of the goods." This section targets false declarations or use of false documents in customs-related transactions. The adjudicating authority imposed Rs. 5,00,000/- under section 114AA on Shri Saket Dalmia appellant No. 2 wherein considering the high value of the luxury car and the deliberate reliance on false documents to facilitate possession, the penalty was modest and proportionate. In view of the foregoing, learned authorized representative respectfully submitted that the redemption fine under section 125 and Penalty under Section 112/114 of the Customs Act, 1962 against the appellants be upheld.

8. We have heard the learned counsel for the appellant No. 1 & 2 and the learned authorized representative appearing for the department and perused the records.

9. As regards the initial submissions regarding the jurisdiction of DRI to issue show cause notice, we find that this issue stands settled

by the Supreme Court in its review judgment dated 07.11.2024 wherein Apex Court held that DRI Officers are indeed 'proper officer' under section 28 of the Customs Act are empowered to issue show cause notices.

10. We now take up the two other issues relating to confiscation of the Mercedes car and imposition of penalties on Appellant No. 1 and 2. In respect of the confiscation, we find that the impugned order has held as follows:-

> "11.3.3 I find that the investigations have brought out the following facts:
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> The impugned car had already been registered in U.K. and hence cannot be termed as a new car and is thereby not eligible to benefit of concessional rate of duty under Sr. No. 344 of Notification No. 21/2002-Cus as declared and claimed by the importer. The importer deliberately mis-declared the vital fact that the car was not new and had knowingly suppressed the fact of its registration in U.K.
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> The importer did not produce manufacturer/ authorized dealer invoice by which the impugned car was sold from manufacturer and further sold/ registered in U.K.;
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> The value declared by the U.K. exporter M/s A.K. International (IE) Ltd., Royal House, The Wallows Industrial Estate, Brierley Hill, West Midlands DY5, 1QA, England before the HMR Customs U.K. was GBP 44000 FOB and not USD 46400 C&F as declared by the importer; and
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> The subject car had been imported by Shri Sumit Walia in the name of Shri Mukesh Kumar, by mis-declaring the same as a new car from an intermediary firm M/s A.K. International (IE) Ltd., U.K. who is neither the manufacturer nor the authorized dealer of such cars.
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> 11.3.4 From the above-stated facts | find that Shri Sumit Walia connived with various persons to defraud the exchequer by resorting to mis-declaration of value and other vital factors. I note that Shri Sumit Walia in his referred statements had categorically stated that when a customer for a particular model was finalized, he communicated the same to Shri Ashwin Kalra. This suggests that Shri Sumit, Walia, with a pre-determined mind, hatched a conspiracy to defraud the exchequer where he suppressed various facts, detailed above with reference to import of the impugned car. I find it to be a case of mis-declaration by the noticee(s) so as to avail

> benefit of exemption notification that was not availing to them. I further note that it is on record that the goods valued at Rs. 45,75,375.75/- were placed under seizure vide panchanama dated 02.07.2013 under provisions of Section 110 of the Customs Act, 1962 and the car was handed over to Shri Neeraj Budhiraj, authorized representative of M/s Water Mark Systems (India) Pvt. Ltd., under superdiginama dated 02.07.2013. Therefore, the goods are available for confiscation thereof under section 111(m) & 111(d) of the Customs Act, 1962. I find that the Hon'ble CESTAT vide its Final Order No.C/A/58624-58625/2013-CU[DB] dated 28.11.2013 in Customs Appeal No. C/704/2008 had remanded the matter to adjudicating authority to consider the observations of the Committee of Chief Commissioners. Therefore, the impugned car is very much available for liable for confiscation under Section 111(d) and 111(m) of the Customs Act, 1962. In view of the above, I hold that the subject Mercedes Benz CLS320 Cdi Car bearing chassis No. WDD2193222A129538 seized from the possession of notice 3 is liable to confiscation under Section 111(m) & 111(d) of the Customs Act, 1962."

11. In this context, we note that in identical matter, this Tribunal in **Suchita Agarwal vs. Commissioner of Customs (Import & General) New Delhi** vide its Final Order No. 53281 of 2015 dated 21.10.2015 held as follows:-

> "9. We find force in the contention of the learned Counsel that once the car is confiscated and allowed to be redeemed on payment of redemption fine and penalty, the car cannot be reconfiscated. The said issue came before the Hon'ble Apex Court in the case of Mohan Meakin Ltd. (supra) wherein the Hon'ble Apex Court has held as under, in para 5 and 6:
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> > 4. We have heard learned Counsel for the parties. It is seen that under Section 111 of the Act, the goods which were brought in contravention of Clauses (a) to (p) of that Section are liable for confiscation.
> >
> > 5. Relevant sections for the purpose of our consideration are Sections 111(d) and 111(m) of the Act which read thus:
> >
> > "111. Confiscation of improperly imported goods, etc. The following goods brought from a place outside India shall be liable to confiscation –
> >
> > Xxxx xxxxx xxxxx xxxxx
> >
> > (d) any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to

any prohibition imposed by or under this Act or any other law for the time being in force:

(m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under Section 77 in respect thereof:

Section 125 of the Act empowers the authorities after adjudication to release the goods to the person from whose possession the same has been seized, on collection of redemption fine in lieu of confiscation. But such redemption of the goods is subject to the owner being called upon to pay any duty and charge that is payable in respect of such goods. The proviso to Section 125(1) also makes it obligatory on the adjudging authority to evaluate the fine which shall not exceed the market price of the goods confiscated (emphasis supplied). Therefore, there is a mandatory requirement on the adjudicating officer before permitting the redemption of goods, firstly, to assess the market value of the goods and then to levy any duty or charge payable on such goods apart from the redemption fine that he intends to levy on sub-clause (1) of that Section.

6. In the instant case, it is an admitted fact that after issuing a notice as contemplated under Section 124 of the Act, to the importer of the goods in question and adjudication proceeding under Section 125 had been conducted and the goods in question were released on payment of redemption fine, in such an event it matters little whether the adjudication was under which sub-clause of Section 111 because whichever is the sub-clause, there was an obligation on the adjudicating authority to find out the market value of the goods so imported and to collect all duty and other charges payable on the goods in question before releasing the goods on payment of redemption fine. Having released the goods thus into the market and permitting the sale of the same, in our opinion it is not open to the Collector to initiate another proceedings under another clause of Section 111 to recover the so-called differences in valuation of the imported goods from the ultimate bona fide purchaser for value. If the Collector failed to make a proper enquiry as to the market value of the goods and released the same after a half-hearted adjudication, we fail to see why a subsequent purchaser be saddled with the liability of undervaluation, more so in the background of the fact that the appellant had no role to play either in the import or earlier adjudication proceedings. ..... In this background, we are of the opinion that the action of the Department to initiate proceedings against the appellant, who is a bona fide purchaser of the redeemed goods for value is unjust and hence not sustainable in the facts and circumstances of this case.

> 10. Admittedly in this case, the car is reconfiscated which is not permissible in the light of decision of the Hon'ble Apex Court in the case of Mohan Meakin Ltd. (supra). Therefore, we hold that the confiscation of car is not sustainable, the confiscation of the car is set aside."

12. We also note that the said decision was upheld by the Delhi High Court vide its judgment dated 05.04.2016 in CUSAA 13/2016. In view of the above, we cannot uphold the confiscation of the car in the impugned order.

13. We now take up the penalties imposed on the appellants 1 & 2. The impugned order has held as below:-

> "11.6.3 Further, as noted above, Shri Sumit Walia in his statements had stated that whenever the deal with a potential customer was finalized, he used to contact Shri Ashwani Kalra for supply of the car asked for by such potential buyer. This suggests that the Noticee No. 3 & Noticee No. 4 in the instant case purchased such a high end car from an independent person viz. Shri Sumit Walia and did not opt to procure it from the authorized dealer or agency, which would not have resorted to undervaluation or mis-declaration, as has been found in the present case. The said car was registered on the name of Shri Mukesh Kumar (the Importer) in New Delhi on 01.09.2008. Subsequently, Shri Mukesh Kumar applied for transfer of said vehicle to M/s. Water Mark Systems (India) Pvt. Ltd., New Delhi on 10.10.08. Actually, Shri Mukesh Kumar had given an indemnity bond on 01.09.2008 stating that in case of any type of dues on pending on the said vehicle, the same will be settled/ borne by him. Later on, the Form No. 29 & 30 for transfer of registration of vehicle was signed on 20.10.2008, Shri Sumit Walia had stated in his statement dated 14.05.2011 that He knew Shri Mukesh Kumar who had a taxi business near to his Reebok gym and he offered Shri Mukesh Kumar for import of cars in his name and would pay Rs. 1.0 Lakh per car for which Shri Mukesh Kumar happily agreed. He had imported six cars on the name of Shri Mukesh Kumar specifically on the request of different six persons. From the said statement and the fact that car was transferred to M/s. Water Mark Systems (India) Pvt. Ltd., New Delhi immediately after its import, it become quite clear that Sumit Walia had imported said car in the name of Shri Mukesh Kumar, for further sale to M/s. Water Mark Systems (India) Pvt. Ltd., New Delhi, In view of above findings, I do not find any merit in Noticee No. 3 & 4 of the instant show cause notice's contention that they are mere bona fide purchasers of the impugned car. By this act of purchase of the impugned car from Shri Sumit Walia, which was liable to confiscation in terms of Section 111(m) & (d) of the Customs Act, 1962, discussed supra, the Noticee No. 3 & Noticee No. 4 have rendered themselves liable to penalty under Section 112 (a) of the Customs Act, 1962."

14. In the instant case, we find that the appellant No. 1 had purchased the said car in a bonafide manner and the appellant No. 2 had assisted the purchase of the said car. Therefore, there is no breach of any legal provisions by the appellants. In this context, we note that Bombay High Court in **Gagandeep Singh Anand** vs. **Commissioner of Customs (Import), Mumbai**[18] in similar facts and circumstances held as follows:-

> **"12. Regarding question No. (2) :-**
>
> (a) The impugned order dated 28th July, 2017 of the Tribunal upheld the order of the Commissioner of Customs imposing a penalty of Rs. 3 lakhs on the appellant under Section 112(a) of the Act. The impugned order upholds the penalty on the basis of a finding that the appellant had financed the import of the car.
>
> (b) The Learned Counsel in support of the appeal submits that the finding in the impugned order that as the appellant was a financier for import of the said car is perverse. In fact, the same is clear from the finding of the adjudicating authority at paragraph 7.1 thereof that the appellant had obtained loan from M/s. Kotak Mahindra Primus Ltd. on 25th March, 2005 so as to purchase the said car from Mr. Oberoi. Thus, on the face of the record, it is clear that the appellant had in no manner financed the import of the vehicle which have taken place in the year 2002.
>
> (c) On the other hand, the Learned Counsel for the Revenue submits that the penalty imposed upon the appellant of Rs. 3 lakhs under Section 112(a) of the Act cannot be found fault with as the Tribunal observed that he had financed the import of the said car. It is thus submitted that no interference with the impugned order of the Tribunal is called for.
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> (d) So far as imposition of penalty of Rs. 3 lakhs under Section 112(a) of the Act is concerned, we note that it is not the case of the Department that the appellant had done any act or omission which has rendered the goods confiscated under Section 111 of the Act. There is no finding in the impugned order or even allegation in the show cause notice to the above effect. Similarly, the basis of the Revenue's contention that the appellant had abetted the illegal import of the said car by having financed the same is contrary to the facts on record. In fact, the adjudication order of the Commissioner of

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18 2019 (5) TMI 272 – Bombay High Court

> Customs records the fact that the appellant had taken a loan in 2005 to purchase the said car for a consideration of Rs. 12 lakhs. Thus, the appellant could not have in any manner abetted improper importation of the said car by financing it. Consequently, there is no basis to impose a penalty under Section 112(a) of the Act upon the appellant.
>
> (e) Therefore, for the above reasons, question No. (2) is answered in the negative i.e. in favour of the appellant and against the respondent Revenue.
>
> **13.** In the above view, the substantial questions of law are answered as under :
>
> (a) Question (1) in the negative i.e. in favour of the appellant and against the respondent Revenue.
>
> (b) Question (2) in the negative i.e. in favour of the appellant and against the respondent Revenue.
>
> (c) Question (3) in the affirmative i.e. in favour of the appellant and against the respondent Revenue."

15. In view of the above, we set-aside the impugned order. Consequently, the appeal is allowed.

(Order pronounced in the open Court on 20.11.2025)

(JUSTICE DILIP GUPTA)
PRESIDENT

(HEMAMBIKA R. PRIYA)
MEMBER (TECHNICAL)

G.Y.