NATIONAL COMPANY LAW APPELLATE TRIBUNAL
PRINCIPAL BENCH

Company Appeal (AT) (Ins) No. 448 of 2022

[Arising out of Order dated 22nd March, 2022 passed by the Adjudicating Authority/National Company Law Tribunal, New Delhi Bench, Court-III in IB No. 883/ND/2020]

IN THE MATTER OF:

Mr. Anil Kaushal
R/O A-312, Sector-19
Noida-201301
anilkaushal19@yahoo.com **...Appellant**

Versus

1. **M/s Colliers International (India) Property Services Private Limited (Formerly: Synergy Property Development Services Private Limited) & Anr.**
Indiabulls Finance Centre, 17th Floor, Unit No. 1701 Tower 3, Senapati Bapat Marg,
Elphinstone (West)
Mumbai City- 400013
Prashan.Hedge@colliers.com **...Respondent No. 1.**

2. **Logix City Developers (P) Ltd.**
301-A, Worlds Trade Tower,
Barakhamba Lane, Connaught Place,
New Delhi-110001
acs@logixgroup.in **...Respondent No. 2.**

3. **Mr. Yogesh Kumar Gupta**
(Interim Resolution Professional) C-17B, LGF, Kalkaji New Delhi-110019
ykgupta64@yahoo.co.in **...Respondent No. 3.**

Present:

For Appellant	**:**	**Mr. Sahil Sethi, Ms. Ramya Aggarwal & Mr. Samriddh Bindal, Advocates.**
For Respondent	**:**	**Mr. Manish Vashisht, Sr. Advocate along with Ms. Shreya Gupta, Mr. Dhruv Rohatgi, for R-1.**

Mr. Akhil Shankhwar & Mr. Yogesh Gupta, Advocate for R-3-IRP (Applicant in I.A. 1708 of 2022.)

J U D G M E N T
(02.08.2022)

NARESH SALECHA, MEMBER (TECHNICAL)

The Present Appeal is filed against the Order dated 22nd March, 2022 passed in IB-883/ND/2020 by the Adjudicating Authority i.e National Company Law Tribunal, New Delhi Bench, Court-III whereby the Adjudicating Authority admitted Application under Section 9 of Insolvency & Bankruptcy Code, 2016 (**in short IBC)** and CIRP Proceedings were initiated with the appointment of Mr. Yogesh Gupta, as the IRP.

Brief Facts:

2. Appellant Mr. Anil Kaushal is a Financial Creditor (**in short FC**) in this case, being a Home Buyer of the project "Blossom Zest" being developed by Corporate Debtor (**in short CD**) i.e. Logix City Developers Pvt. Ltd. who is Respondent No. 2 (**in short R-2)** in the present Appeal. Blossom Zest is a project being developed by Corporate Debtor to be constructed on Plot No. GH-02, Sector 143, Expressway Noida, which was launched in the year 2011 consisting of 3309 Apartments out of these 2600 Apartments were sold to Financial Creditors (Home Buyers) who booked apartments and Appellant is one of them. Appellant entered into in agreement with CD according to which possession of the apartment was to handed over on 11th November,

2013. However, the CD defaulted in providing timely possession of the apartments to allottees/ Home Buyers (FC) of almost nine years.

3. The Appellant along with similarly placed allottees (FC) of filed a petition under Section 7 of IBC against CD in CP (IB) No. 440 (ND)/ 2021 which is pending before the Adjudicating Authority.

4. Respondent No. 1 (**in short R-1)** i.e. Colliers International (India) Property Services Pvt. Ltd. (Formerly : Sinergy Property Developer Service Pvt. Ltd.) as Operational Creditor (**in short OC**) had filed petition bearing No. CP (IB) No. 883 (ND)/ 2020 claiming to be OC of R-2. OC is a registered company and engage in business of providing engineering and architect designing services and entered into an agreement on 5th July, 2011 with CD for providing consultancy services for 'Blossom Zest' project as Project Manager. The said agreement between OC & CD has been extended and amended from time to time. Various invoices were raised by OC for said consultancy services from time to time 4th March 2020. However, for non-payment of amount covered by few invoices, OC sent an e-mail to CD for payment. Due to non-receipt of payments, OC issued a Demand Notice in Form-3 on 10th April, 2020 demanding Rs. 1,08,12,591/- with reference to unpaid invoices along with interest.

Appellant alleges that OC issued e-mail on 10th April, 2020 for confirmation of debt which was confirmed the very next day on 11th April, 2020 by CD as debt due and payable. Similar confirmation, was given by CD in response to Form-3 on 22nd April, 2020. Subsequently, OC filed Section 9 of IBC Application for CIRP before Adjudicating Authority.

5. Appellant claims that initially OC vide e-mail dated 4th March, 2020 (Supra) demanded Rs. 88,90,740/- which was below threshold limit of Rs. 1Crore as per requirement of Section 4 of IBC. It is alleged by Appellant that to meet shortfall of Rs. 1 crore two more invoices were raised i.e. invoice No. BZ-109 dated 1st April, 2020 for Rs. 7,02,100/- and Invoice No. BZ-440 dated 4th April, 2020 for Rs. 4,36,600/-. Further, Counsel for the Appellant alleges that as per Annexure A7 filed by the Operational Creditor filed along with the Petition, there was an adjustment of Rs. 66,00,856/- on 20th March, 2020. Therefore, as on 20th March, 2020 the balance debt was Rs. 22,89,884/-. The Appellant stated that both subsequent invoices are hit by clause 10A of IBC, since issued after 25.03.2020.

Aggrieved by this CIRP proceeding under Section 9 of IBC, despite Section 10A of IBC along with other points, Appellant has filed the Present Appeal before us.

Appellant's Submissions:

6.(a) Learned Counsels for the Appellant submitted that Application under Section 9 of IBC by OC was barred by Section 10A of IBC as well as barred due to noncompliance of threshold limit of Rs. 1 crore as per Section 4 of IBC.

Appellant further state that it is very clear from the e-mail send by OC to CD on 4th March, 2020 (Supra) that admittedly the debt was Rs. 88,90,740/-. Appellant stated that further two invoices of Rs. 7,02,100/- dated 1st April, 2020 which is marked as Annexure R-2 at Page No. 44 and Rs. 4,36,600/- dated 4th April, 2020 which is marked as Annexure R-2 at Page No. 46 were sent as afterthought and were issued merely to meet the threshold requirement of Rs. 1 Crore of Section 4 of IBC.

(b) Further he stated that OC failed to provide any calculation in the petition under Section 9 of IBC Application.

(c) Learned Counsel for the Appellant submitted that two invoices quoted above are neither signed nor stamped in contrast to other invoices which are marked as Annexure R-2 at Page No. 33 to 43 filed with the petition as such the two invoices are bogus and cannot be taken into consideration

7.

(a) The Learned Counsel for Appellant mentioned that the case is fully covered within the suspension period provide under Section 10A of IBC.

(b) It has also been submitted that even the demand notice in Form 3 issued on 10th April, 2020 did not mention any date of default. Learned Counsel referred to this Tribunal Judgment in *"**Kodeboyina Srinivas Krishna vs. Pvm Innvensys Pvt. Ltd. & Anr.** [Company Appeal (AT) (Insolvency) No. 205 of 2020 decided on 25th September, 2020], where it was held that "The Demand Notice in Form 3 also requires the date of default to be*

explicitly mentioned in the notice so that on the basis of documents the debt amount and the date of default could be ascertained."

(c) Learned Counsel relied upon Hon'ble Supreme Court Ratio as laid down in '*Ramesh Kymal vs. M/s Siemens Gamesa Renewable Power Pvt. Ltd.*' , whereby, claims/defaults after 25th March, 2020 will be covered under Section 10A of IBC and no proceedings under CIRP can be initiated for the said claims during the relevant period as per 10A of IBC.

(d) Learned Counsel made an attempt to establish the malafide by quoting that OC sent an email on 10th April, 2020 to CD for balance confirmation and CD confirmed the very next day on 11th April, 2020. He further stated board resolution of OC was passed for CIRP on 20th March, 2020 even before issuing the demand notice on 10th April, 2020. CD acknowledged amount due in the Demand Notice and confirmation was given on 22nd April, 2020 and petition was filed under Section 9 is OC before the adjudicating authority on 24th April, 2020 within two days. Such quick succession of events between OC & CD establishes nexus between OC & CD as per Appellant.

8.(a) Learned Counsel for the Appellant brought to the Notice of this Tribunal that Appellant along with other allottees filed an Intervention Application No. 10/2021 in CP (IB) No. 883 (ND)/ 2020 apprehending that Section 9 of IBC Application of OC before Adjudicating Authority is only to frustrate the Appeal under Section 7 IBC filed by FC pending before the Adjudicating Authority (as a class of homebuyer of CD). The Counsel stated that the said intervention application was disposed on 1st June, 2021 during which Learned Authority advised Appellant to file fresh petition under Section 7 of IBC and in view of this, the Intervention Application No. 10/2021 was withdrawn (Annexure A-5 of Volume IV). Thereafter, Appellant along with other Homebuyers filed an Application under Section 7 of IBC vide CP (IB) No. 440(ND)/2021 on 13th July, 2021 before the Adjudicating Authority. He further alleged that despite CD having admitted that "default" in Section 7 of IBC Application, the Petition has not been decided till date.

(b) Appellant stated that CD during arguments in CP No. IB 883(ND)/2022 claimed that CD is not in a position to pay debt of Rs. 1.08 crore of OC and contrary to this CD in reply to Section 7 of IBC petition in IB 440 (ND)/ 2021 has claimed that CD has all wherewithal to complete the project involving hundreds of crores of rupees. This further prove connivance of OC and CD to frustrate Section 7 of IBC Application of hundreds of Homebuyers.

(c) Therefore, it has been prayed to set aside the Impugned Order dated 22nd March, 2022. An Interlocutory Application bearing I.A. No. 1171 of 2022 in Company Appeal (AT) (Ins.) No. 448 of 2022 has been filed on behalf of the Appellant for stay of the Impugned Order.

Respondent's Submissions:

9. Learned Counsel for the Respondent No. 1 i.e. OC stated that the entire Application of the Appellant is false and not maintainable. He mentioned that the Present Appeal is gross abuse of the process and the entire intention of

Appellant is to appoint his own IRP instead of IRP approval by Adjudicating Authority in Section 9 of IBC Petition.

a. Learned Counsel for the Respondent has raised issue about locus of the Appellant.

b. He gave details of his Agreement with CD for consultation services dated 5.07.2011 which was extended on 5.12.2013, 9.8.2018 & on 12.02.2020. Learned Counsel further stated that based on several invoices raised by OC, the payments were made without any dispute for services provided by CD.

c. OC vide email dated 4th March, 2020 (Supra) asked CD to pay operational dues which were not paid and in view of failure for payment in response to his e-mail, OC issued Demand Notice in Form 3 on 10th April, 2020 for Rs. 1,08,12,591/-, the same was acknowledged and confirmed by CD by return mail without raising any dispute w.r.t. amount, invoices raised and services provided by R-1.

d. Learned Counsel for Respondent No. 1 contended in his 'Reply' in Para-6 (G), which as hereunder:-

"*Respondent No. 1 has raised total invoice of Rs. 15,57,29,293/- for the project and received Rs. 13,07,81,011 through cheque/RTGS and TDS of Rs. 1,17,60,829/- is deducted/deposited on paid amount Rs. 4,48,150/- is towards Service Tax/ GST additional liability is to be paid by Corporate Debtor, therefore, a Balance Rs. 1,36,35,603/- is payable to Respondent No. 1* *out of which Rs. 28,23,012/- is of TDS to be deposited by Corporate Debtor and Rs. 1,08,12,591/- is net payable to Respondent No. 1. Assuming, for the sake of argument that the two invoices bearing no. BZ-109 dated 01.04.2020 and Invoice bearing No. BZ-110 dated 04.04.2020 for total amounting to Rs. 11,38,700/- are not taken into account for, then too, the Respondent No. 2/ Corporate Debtor is in default of an amount of Rs. 1,24,96,903/- (Rs. 1,36,35,603/- minus Rs. 11,38,700) which is more than 1 Cores."*

e. He contested Appellants claim that as per email of dated 4th March, 2022 the outstanding amount was only Rs. 88,90,740/- He mentioned that the amount was Rs. 1,08,12,591/-.

f. He also denied that fact that two invoices mentioned by Appellant are neither signed nor stamped. Claiming that these invoices were sent by email and could not be signed due to outbreak of COVID-19.

g. He also denied that in Form 3 issued on 10th April 2020, he did not provide any details of default in order to mislead the Adjudicating Authority.

h. He also denied the claim of Appellant that no Annexure giving details of calculation were given.

i. Learned Counsel further submitted that Appellant/ Homebuyers are in any case at liberty to submit their claims before IRP appointed under Section 9 of IBC in CIRP Proceedings and therefore, no prejudice shall be caused to them.

Analysis:

10. We have perused the record available and heard the Learned Counsel for both the parties. According to us, following issues are required to be deliberated upon to take suitable decision in the present appeal.

(i) Whether the Appellant has locus in the appeal where Section 9 of IBC Petition had been adjudicated by NCLT, New Delhi, Bench-III on 22nd March, 2022 in CP (IB) No. 883/2020 and Appellant was neither Applicant nor Respondent in that Petition which is been challenged now.

(ii) Is Section 10A of IBC applicable to the Present Case.

(iii) Whether the application under Section 9 filed by the Operational Creditor met the criteria of minimum threshold limit of Rs. 1 crore in order to initiate CIRP Proceeding under Section 9 of IBC.

We will deal all above issues in our following deliberations:-

Issue (i): **Locus of Appellant**

We need to determine whether the Appellant has locus in the appeal where Section 9 of IBC Petition had been adjudicated by NCLT, New Delhi, Bench-III on 22nd March, 2022 in CP (IB)

No. 883/2020 and Appellant was neither Applicant, nor Respondent in that Petition which is been challenged now.

We have perused the application filed by Collies International India as OC against M/s Logix City Developers Pvt. Ltd. as CD in Company Petition No. 883(ND)/ 2020 and the reply of CD available in Volume –IV, Annexure A-3 & A-4. The said case was between OC and CD and therefore, the present Appellant in this Case as FC were not made parties in Section 9 of IBC Petition. During arguments before us, Learned Counsel for Appellant mentioned the fact that on knowing the proceeding before the Adjudicating Authority in the Petition filed under Section 9 of IBC of same project i.e. "Blossom Zest", they immediately filed I.A. No. 10 of 2021 in IB-883(ND)/2020. However, during proceedings they were advised by the Adjudicating Authority to file separate Section 7 of IBC Application and therefore, they withdrew the I.A. No. 10 of 2021 and Order for the same was passed by NCLT, New Delhi. Adjudicating Authority, which is annexed as Annexure A-5 of Volume-IV. We have noted from Learned Counsel for Appellant that Section 7 of IBC Petition was not decided and in meanwhile, Section 9 of IBC Petition by OC was accepted by Adjudicating Authority initiation of CIRP and Mr. Yogesh Kumar Gupta, IRP was appointed.

As per Appellant, the claims of OC were only Rs. 88,90,740 and even taking two invoices barred under Section 10A of IBC, the total outstanding dues of OC were Rs. 1,08,12,591/- which is far too less in contrast to the financial claims of FC/ Homebuyers which is Rs. 87,39,76,750 Crore. This effect balance of convenience against appellant.

As per Appellant, Section 9 of IBC Petition is merely to frustrate Section 7 of IBC Petition. Admittedly the Intervention Application No. 10 of 2021 in IB-883(ND)/2020 was withdrawn only to file Section 7 of IBC Petition which has not been decided so far and if current CIRP proceeding is allowed to continue with IRP, Mr. Yogesh Kumar Gupta, Appellant may be at disadvantage. We observe that in this situation at the best in CoC, Appellant will be represented only by an Authorised representative as also admitted by OC in contrast to Appellant participation as dominant FC in CoC in case their Petition under Section 7 of IBC would have been admitted. Appellant, therefore, pleaded that they are directly aggrieved person i.e. connected with the present case and therefore, Appellant has locus in the Present Appeal before us.

We see no reason, as to why the Appellant cannot be held to be aggrieved by the Impugned Order dated 22.03.2022 so as to enable him to file Appeal under Section 61 of the Code. Section 61, sub-section (1) provides:

*"**61. Appeals and Appellate Authority**.—(1) Notwithstanding anything to the contrary contained under the Companies Act 2013 (18 of 2013), any person aggrieved by the order of the Adjudicating Authority under this part may prefer an appeal to the National Company Law Appellate Tribunal."*

We find the contention of Learned Counsel for the Appellant logical that Appellant is directly affected party and therefore, got right to be heard to protect financial interest of hundreds of homebuyers/ allottees we therefore, consider Appellant has locus in this appeal.

Issue: (ii) Is Section 10A of IBC applicable in the Present Case. Section 10A was inserted by Insolvency & Bankruptcy Code (Second Amendment) Act, 2020 w.r.e.f. 5.6.2020.

Section 10A reads as under :-

"Suspension of initiation of corporate insolvency resolution process.

__10A__. Notwithstanding anything contained in sections 7,9 and 10, no application for initiation of corporate insolvency resolution process of a corporate debtor shall be filed, for any default arising on or after 25th March, 2020 for a period of six months or such further *period, not exceeding one year from such date, as may be notified in this behalf:*

***Provided** that no application shall ever be filed for initiation of corporate insolvency resolution process of a corporate debtor for the said default occurring during the said period.*

Explanation-For the removal of doubts, it is hereby clarified that the provisions of this section shall not apply to any default committed under the said sections before 25th March, 2020.]"

Section 10A of IBC was introduced during turbulent times due to pandemic and the intention of Section was to minimise Insolvency and Bankruptcy Proceedings. Time during pandemic was allowed to all corporate entities to strengthen themselves and keep moving as going concern to avoid Insolvency & Bankruptcy cases. It helped economy and society at large. In this background any default arising on or after 25th March, 2020 initially for a period of six months which could be extended by notification, barred for initiation CIRP Proceeding upto 1 year under Section 7, 9 & 10 of IBC.

By way of explanation in Section 10A of IBC, it has been clarified that provisions of this Section shall not be applied to any default committed under the said Sections before 25th March, 2020.

After observing above legal provisions of IBC and background thereof, the two invoices under dispute, are required to be examined to see whether the application falls within Section 10A of IBC or otherwise.

It is noted that on 4th March, 2020 OC has sent an email under heading '**<u>Sub- Letter of Demand for clearing overdue outstanding'</u>** whereby, OC has demanded total amount overdue of Rs. 88, 90,740/-. In the same email OC has written that inspite of several emails, letters and visits to collect over dues they are unsuccessful and this email is their last effort failing which they will take further action including legal remedies. Subsequently, Form-3 as demand notice was issued on 10th April, 2020 claiming outstanding dues of Rs. 1,08,12,591/-. In one of the columns for mentioning date of default, it was indicated that 'dates on which default occurred is mentioned in the statement of defaults' however, same was not evident clearly from the record. In same the demand notice reference has been given on email dated 04.03.2020 (Supra) demanding clearing of all dues outstanding. As discuss above, this email mentions amount of only Rs. 88,90,740/-. It has been brought out that two invoices i.e. Invoice No. BZ-109 dated 1st April, 2020 amounting to Rs. 7,02,100/- and Invoice No. BZ-110 dated 4th April, 2020 amounting to Rs. 4,36,600/- have been issued without any seal and signature. Admittedly, these two invoices dated 1st April, 2020 & 4th April, 2020 have been issued after 25th March, 2020. Hence, these two invoices will be barred by Section 10A of IBC.

<u>Issue</u>: (iii) Whether the application under Section 9 filed by the Operational Creditor met the criteria of minimum threshold limit of Rs. 1 crore in order to initiate CIRP Proceeding under Section 9 of IBC.

> *"**4. Application of this Part -** (1) This part shall apply to matters relating to the Insolvency and liquidation of corporate debtors where the minimum amount of the default is one lakh rupees.*
>
> *Provided that the Central Government may, by notification, specify the minimum amount of default of higher value which shall not be more than one crore rupees."*

Vide the notification No. S.O 1205 (E) dated 24.3.2020 issued by the Ministry of Corporate Affairs as announced the threshold limit had been increased from Rs. 1 lakh to Rs. 1 crore for purpose of Section 4 of IBC.

Respondent mentioned in his submission that the total outstanding amount is Rs. 1,08,12,591/-. He seems to have arrived to have this figure by taking from dues payable and dues paid right from the beginning of contract period in year 2011. This has already been discussed above in Para 8(d) (Supra).

We tried to understand the various facts and figures as mentioned by Respondent. We note that OC for the first time vide email dated 4th March, 2020 (Supra) claimed the total outstanding dues as Rs. 88,90,740/- (Pg-627) . Subsequently, in demand notice the amount was mentioned as 1,08,12,591/- (Pg-630). In his reply in Para 10 he has mentioned default amount as Rs. 1,24,96,903. It is noted that Respondent himself is giving different figures at different places. If it take the original demanded dues vide email dated 4th march, 2020 the amount is Rs. 88,90,740/- which is less than threshold limit of Rs. 1 Crores. Alternatively, if we consider figure of Rs. 1,08,12,591/- and excludes the claimed amount under two invoices issued after 25th March, 2020 [i.e. BZ-109 & BZ-110, total amount of both is Rs. 11,38,710/-] the amount will still be less than Rs. 1 crore. Only the way Respondent has calculated his all dues right from initiation of contract in 2011 as discussed above, paid upon outstanding dues is alleged for more than Rs. 1 Crore. We are not inclined to go into the minute details of each claim since 2011, which may also include applicability of Limitation Act,.

In view of different sets of claimed amount, we feel that prima-facie exclusion of two invoices discussed above from demand notice amount of Rs. 1,08,12,591/- the debt due amount will fall short of threshold limit of Rs. 1 crore after excluding two invoices dated 01.04.2020 amounting to Rs. 7,02,100/- and invoice dated 04.04.2020 amounting to Rs. 4,36,600/-. As such the petition itself was not maintainable before the Adjudicating Authority.

12. We have also perused Impugned Order dated 22nd March, 2022 and noted that Learned Adjudicating Authority has mentioned outstanding due as Rs. 1,08,12,591/- which were acknowledged and confirmed by CD. Based of same Learned Adjudicating Authority accepted the OC's Petition and appointed Mr. Yogesh Kumar Gupta as IRP to initiate CIRP Proceedings. It is noted that the Appellant had filed Intervention Application bearing I.A. No. 10/ 2021 in IB-883(ND)/ 2020 which was dismissed as withdrawn and the Petitioner claims that this was done on the advice of Adjudicating Authority to file Section 7 of IBC Petition separately. To defeat the Petition under Section 7 of IBC was filed by Appellant before the Adjudicating Authority in CP (IB) 440 (ND)/ 2021, where, Appellant has claimed total due of Rs. 87,39,76,750/- as on 15th May, 2021. It is understood that the said Petition is still under consideration of Adjudicating Authority.

13. Be that as it may, by order dated 02.05.2022 in Company Appeal (AT) (Ins.) No. 448 of 2022 before this Appellate Tribunal on the submission of Appellant, the Impugned Order dated 22nd March, 2022 was stayed.

14. As regard the cost of IRP, we rely on the Judgement of the Hon'ble Supreme Court of India on similar issue passed in "***Rajkumar Brothers and Production Private Limited vs. Harish Amilineni Shareholder and***

Erstwhile Director of Amilionn Technologies Private Limited & Anr., 2021 SCC OnLine SC 663" upheld NCLAT Judgement titled *M/s Harish Amilineni Shareholder and Erstwhile Director of Amilionn vs. M/s Rajkumar Brothers and Production Pvt. Ltd. & Anr.* passed in *Company Appeal (AT) (Ins.) No. 212 of 2020* on issue of cost of IRP in such cases. Para-8(c) of the NCLAT Judgement reads as :

> *"The IRP/'Resolution Professional' will place particulars regarding CIRP costs and fees before the Adjudicating Authority and the Adjudicating Authority after examining the correctness of the same will direct the Operational Creditor to pay the same in time to be specified by the Adjudicating Authority".*

IRP is at liberty to file his application for his fee and expenses before the Adjudicating Authority as per law.

We have taken note, that IBBI vide Order dated 01.07.2022 in disciplinary proceeding have suspended Sh. Yogesh Kumar Gupta (IRP in present appeal before us) for a period of three years in one different matter of Section 7 of IBC Application.

15. In background of above discussion, we find that the Appellant has locus in the present case. We also hold that taking into account Section 10 A of IBC amount of above discussed two invoices cannot be considered for threshold limit of Rs. 1 Crore and therefore the Petition filed in CP (IB) No. 883 (ND)/ 2020 admitted under Impugned Order dated 22.03.2022 was not

maintainable. We therefore allow the appeal and set aside Impugned Order dated 22nd March, 2022.

[Justice Ashok Bhushan]
(Chairperson)

[Justice M. Satyanarayana Murthy]
Member (Judicial)

[Mr. Naresh Salecha]
Member (Technical)

Simran