



IN THE NATIONAL COMPANY LAW TRIBUNAL, NEW DELHI
COURT-V

Item No.-203
IB-547/ND/2021

IN THE MATTER OF:

Mohit Kumar Gupta

....Applicant

Vs.

M/s Twenty Four Systems Pvt. Ltd.

.....Respondent

SECTION

U/s 9 IBC

Order delivered on 16.10.2023

CORAM:

**SHRI P.S.N PRASAD,
HON'BLE MEMBER (JUDICIAL)**

**DR. BINOD KUMAR SINHA,
HON'BLE MEMBER (TECHNICAL)**

PRESENT:

For the Applicant :

For the Respondent :

ORDER

Order pronounced in open court vide separate sheets. IB-547/ND/2021 stands **dismissed**.

Sd/-
(DR. BINOD KUMAR SINHA)
MEMBER (T)

Sd/-
(P.S.N PRASAD)
MEMBER (J)



**IN THE NATIONAL COMPANY LAW TRIBUNAL
COURT-V, NEW DELHI**

IB NO. 547/(ND)/2021

An Application under Section 9 of the Insolvency and Bankruptcy Code, 2016 read with Rule 6 of the Insolvency and Bankruptcy (Application to Adjudicating Authority) Rules, 2016.

IN THE MATTER OF:

Mr. Mohit Kumar Gupta

Sole Proprietor of M/s Digital Security Solutions

Address at: 22-23, 2nd Floor, Rani Garden,
Shastri Nagar, East Delhi-110031

...Operational Creditor

Versus

M/s Twenty Four Systems Private Limited

Through its Director

Registered Office at: 5, Mathura Road,
Jangpura, New Delhi-110014

Also at: Khasra No. 845,

Mehrauli Gurgaon Road, Near Ghitorni Metro Station,
Ghitorni, New Delhi-110030

...Corporate Debtor

Order Delivered on: 16.10.2023

CORAM:

SHRI P.S.N. PRASAD, HON'BLE MEMBER (JUDICIAL)

DR. BINOD KUMAR SINHA, HON'BLE MEMBER (TECHNICAL)



PRESENT:

For the Applicant: Mr. Anand Prakash, Adv.

For the Respondent: Ms. Suditi Batra, Mr. Chandan Malav, Advs.

O R D E R

PER: SHRI P.S.N. PRASAD, HON'BLE MEMBER (JUDICIAL)

PER: DR. BINOD KUMAR SINHA, HON'BLE MEMBER (TECHNICAL)

1. This is a Company Petition filed under Section 9 of the Insolvency and Bankruptcy Code, 2016 ('the Code') read with Rule 6 of the Insolvency and Bankruptcy (Application to Adjudicating Authority) Rules, 2016 by Mr. Mohit Kumar Gupta, Sole Proprietor of M/s Digital Security Solutions ('Operational Creditor') duly authorized for initiation of Corporate Insolvency Resolution Process ('CIRP') against M/s Twenty Four Systems Private Limited ('Corporate Debtor').
2. Mr. Mohit Kumar Gupta (Operational Creditor) is the proprietor of a proprietorship firm under the name and style of M/s Digital Security Solutions having its office at 22-23, 2nd Floor, Rani Garden, Shastri Nagar, East Delhi-110031. M/s Twenty Four Systems Private Limited (Corporate Debtor) is a company registered under the Companies Act, 1956 (CIN-U95000DL2000PTC106794), having its registered office at 5, Mathura Road, Jangpura, New Delhi-110014 and also at, Khasra No. 845, Mehrauli Gurgaon Road, Near Ghitorni Metro Station, Ghitorni, New Delhi-110030. The Corporate Debtor has Nominal Share Capital and Paid-up Share capital of Rs. 1,00,00,000 (One Crore) each.
3. The present Petition was filed on 14.09.2021 before this Adjudicating Authority by Mr. Mohit Kumar Gupta, the sole Proprietor of the Operational Creditor's proprietorship under Section 9 of the Insolvency and Bankruptcy Code, 2016 ('Code'). The total amount of default is claimed to be Rs 1,30,32,104 (Rupees One Crore Thirty Lacs Thirty-Two Thousand One Hundred and Four). The **date of default** is not expressly mentioned in Part



IV of the petition, However, it is mentioned in the Demand Notice, that the debt fell due on the dates when the invoices were issued.

4. Submissions by the Ld. Counsel appearing on behalf of the Operational Creditor.

- a) That the Operational Creditor is a proprietorship firm engaged in the business of running an Electronic Security Company dealing in CCTV, Access control, Boom Barrier, Fire Alarm, etc. through its proprietorship firm to various vendors.
- b) That the Corporate Debtor is a company engaged into business of government contract and IT related services. The Corporate Debtor is a turnkey electronics solutions provider having tie-ups with world leaders in Security Technology.
- c) That the Corporate Debtor approached the Operational Creditor in the month of August 2020, seeking for his professional help and sought indulgence to finish the government related work bagged by the Corporate Debtor from M/s Rajasthan Electronics & Instruments Limited, a public sector enterprise ('REIL'), wherein, the end user was National Automotive Test Tracks (NATRAX), Indore.
- d) That soon after taking the charge of the premises and the work, the Operational Creditor immediately prepared the foundations for installation of boom barrier and readers and subsequently, installed and affixed the said boom barriers and readers. However, it was not operational due to power supply. The other infrastructure setup was to be provided by the NATRAX.
- e) That the REIL/NATRAX arranged for the power and other infrastructure setup at different locations. Thereafter, the Operational Creditor had to finally get the system checked with the end user confirming about the completion of work by the Operational Creditor.in this regard, again fresh Request for Inspection and Approval to proceed



(RFI/ATP) was duly signed by the representatives of the Operational Creditor (Mr. Hariom) and REIL and NATRIP (NATRAX).

- f) That post verification by the REIL and NATRIP (NATRAX), a payment was to be released to the Corporate Debtor as per terms of the payment as mentioned in the work order dated 18.02.2020 bearing no. REIL/MM/WO/19-20/19119132, but the payment was not released by the Corporate Debtor.
- g) That a statutory demand notice dated 23.08.2021 was served upon the Corporate Debtor for clearing the outstanding dues of Rs. 1,30,32,104/-. The reply to the said demand notice was filed by the Corporate Debtor on 02.09.2021.
- h) That till date no payment has been received by the Operational Creditor from the Corporate Debtor. Therefore, the Operational Creditor is entitled to the said amount due and payable but defaulted by the Corporate Debtor and hence, the instant application is filed before this Adjudicating Authority for initiating a Corporate Insolvency Resolution Process under Section 9 of the Insolvency and Bankruptcy Code, 2016.

5. Submission by the Learned Counsel appearing on behalf of the Corporate Debtor

- a) It is submitted on behalf of the Corporate Debtor that the Operational Creditor has willfully concealed the material information, that the work done by the Operational Creditor was delayed and incomplete and therefore, the Operational Creditor committed the material breach of its obligation in terms of the work order dated 26.08.2020.
- b) That there exists a Pre-Existing Dispute between the Operational Creditor and the Corporate Debtor. On 18.02.2020, REIL gave the Corporate Debtor a work order of Rs. 1,66,00,000/- for supply and installation of IP based CCTV systems and SITC Boom Barrier System with integration of centralized software, for the end user National



Automotive Test-Tracks (“NATRAX”), Indore. Under this contract, the payment was to be made to the Corporate Debtor, when REIL received the full payment. On 26.08.2020, the Corporate Debtor allotted this work to the Operational Creditor by way of work order no. TFS/20-21/002 of Rs. 1,54,00,000/- excluding GST (Rs. 1,81,72,000/- including GST). Pertinently, the work order given to the Operational Creditor was issued on back-to-back payment terms.

- c) That the Operational Creditor wrongly stated that the work was completed in January 2021 and hence, the payments became due and accordingly, a statutory demand notice dated 23.08.2021 was served upon the Corporate Debtor. The Corporate Debtor replied to the said notice with a “Notice of existence of Dispute” raising various instances of pre-existing dispute, highlighted the shortcomings in the work done by the Operational Creditor and stated that the Corporate Debtor has not received payments from REIL.
- d) That vide e-mail dated 28.01.2021, sent by the REIL to the Corporate Debtor, REIL highlighted various flaws with the work done by the Operational Creditor including, inter alia, late delivery of camera, incomplete accessories, unexperienced manpower, no progress on integration of Boom Barrier with centralized PGMS application software.
- e) That vide e-mail dated 05.02.2021, sent by the Corporate Debtor to the Operational Creditor, the Corporate Debtor had shared the Site Survey Report dated 04.02.2021 with the Operational Creditor along with pictures to highlight the pathetic situation of work at the site and requested the Operational Creditor to ensure the resolution of the various issues mentioned by REIL, at the earliest.
- f) That vide e-mail dated 12.03.2021, sent by the REIL to the Corporate Debtor, REIL highlighted the issues with the video wall system and



concerns raised by its client. REIL further highlighted that the issues have not been remedied since December 2020.

- g) That vide e-mail dated 03.07.2021, sent by the Corporate Debtor to the Operational Creditor, the Corporate Debtor had asked the Operational Creditor to line up the software and proceed with handover within 5 days.
- h) That vide e-mail dated 18.08.2021, sent by the REIL to the ID Cube and the Corporate Debtor, the REIL raised serious concerns towards the non-functioning of the software during the testing process and stated that Mr. Mohit Gupta/Operational Creditor has locked all software and was demanding unethical things and blackmailing the Government.
- i) That vide e-mail dated 24.08.2021, sent by the REIL to the Corporate Debtor, the REIL had once again written to the Respondent detailing the issues faced by them at the site and because of which REIL was not satisfied with the work. REIL specifically mentions that Mr. Mohit Gupta has locked the Boom Barrier System and his workmanship performances and behaviour is highly “unprofessional and not acceptable”.
- j) That REIL and NATRAX issued a joint inspection report highlighting the poor quality of work done by the Operational Creditor including inter alia complaints against damaged video wall replacement, insufficient specs of workstations, non-availability of technical person, pending installation of 18 boom barriers RFI, non-receipt of 70 clamps and supply of mis-dimensional/ incompatible clamps.
- k) That due to the incomplete and inadequate work done by the Operational Creditor, the Corporate Debtor had to do a lot of re-work and it had suffered significant costs to the tune of Rs. 63,60,578/-. The same is liable to be factored in for determining the amount owed by the Corporate Debtor to the Operational Creditor.



- l) It is further submitted that the present petition fails to fulfil the threshold limit of Rs. 1 Crore as required by Section 4 of the I & B Code. That the Operational Creditor has stated under the work order that the Corporate Debtor is only liable to make payments to the Operational Creditor, once they have received the sums from REIL and that the maximum profit margin of the Corporate Debtor is Rs. 12,00,000/- i.e., difference between the amounts under two work orders. As such, since the Corporate Debtor has received a sum of Rs. 56,00,000/- from REIL and 24,23,000/- as GST input, the Corporate Debtor is liable to return a sum of Rs. 50,23,000/- excluding the amount of Rs. 30,00,000/- that is already admittedly paid.
- m) Therefore, unless REIL makes payment to the Corporate Debtor, the sums are not “due and payable” and there is no default within the meaning of Section 3(12) of the Code. Since REIL is unsatisfied with the work, no further payment has been received by the Corporate Debtor, and thus, the Corporate Debtor does not owe any further amounts to the Operational Creditor, even keeping aside the issue of pre-existing disputes.

Analysis & Findings

6. We have heard the Learned Counsels for the Operational Creditor and the Corporate Debtor, and further perused the averments made in the petition, reply filed by the Corporate Debtor, rejoinder filed by the Operational Creditor and written submissions presented by both the Operational Creditor and the Corporate Debtor. Since the registered office of the respondent Corporate Debtor is in Delhi, this Tribunal is having territorial jurisdiction as the Adjudicating Authority in relation to prayer for initiation of Corporate Insolvency Resolution Process (CIRP) under Section 9 of The Insolvency and Bankruptcy Code, 2016, against the Corporate Debtor. Further, the present petition is filed within the period of limitation.



7. It is to be noted that the 'Operational Creditor' had sent a demand notice dated 23.08.2021 to the 'Corporate Debtor' under Section 8 of The Insolvency and Bankruptcy Code, 2016 for payment of outstanding dues worth Rs 1,30,32,104 (Rupees One Crore Thirty Lacs Thirty-Two Thousand One Hundred and Four). The Corporate Debtor replied to the said statutory demand notice on 02.09.2021.
8. The Applicant has tabulated the invoices included in its claim in Part IV of its Application as extracted hereunder:

S. No.	Bill No.	Bill Date	Bill Amount	Status
1.	DSS/20-21/060	14.09.2020	67,66,120/-	Partially paid and Rs.37,66,120/- remains unpaid
2.	DSS/20-21/070	01.10.2020	16,03,131/-	Unpaid
3.	DSS/20-21/088	02.12.2020	4,91,883/-	Unpaid
4.	DSS/20-21/090	08.12.2020	3,89,400/-	Partially Paid and Rs.38,940/- remains unpaid
5.	DSS/20-21/125	30.03.2021	61,06,391/-	Unpaid
6.	DSS/20-21/126	30.03.2021	9,16,489/-	Unpaid
		TOTAL	1,29,22,954/-	

9. From a perusal of the invoices containing outstanding amount for the Financial Year 2020-21 as claimed by the Operational Creditor, it is observed that out of the six (6) invoices as issued by the Operational Creditor, four (4) of these invoices were issued during the excluded period as mentioned under Section 10A of the Code, i.e., from 25.03.2020 to 24.03.2021. Section 10A of the Code reads as under:

"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.”

It is further submitted on behalf of the Operational Creditor that the invoices become due and payable as and when they are issued. Hence, according to the Applicant, the default on the part of the Corporate Debtor took place immediately after issuance of the invoices. Therefore, the present case entails the situation whereby the debt amount contains the default, the part of which has occurred during the suspension period which is excluded, i.e., the period mentioned under Section 10A of the I & B Code, from the purview of the insolvency regime.

10. The use of the term ‘Default’ in Section 10A makes it clear that irrespective of the fact that the debt may or may not have occurred during the excluded period, but if the default in payment of such debt arose during the said period, then no proceeding for CIRP can ever be initiated against the Corporate Debtor for the said default occurring during the said period. In addition to that, admittedly, the debt claimed by the Operational Creditor worth Rs. 1,30,32,104 (Rupees One Crore Thirty Lacs Thirty-Two Thousand One Hundred and Four) is inclusive of the invoices raised during the excluded period and if the invoices raised during the excluded period are removed from calculation of the debt amount, the remaining claim of the Operational Creditor would be to the tune of Rs. 70,22,880 (Seventy Lacs Twenty-Two Thousand Eight Hundred and Eighty) only which will not meet the threshold limit of Rs. 1 Crore as required by Section 4 of the Code.



11. In the Judgment of Hon'ble National Company Law Appellate Tribunal, Principal Bench, New Delhi (NCLAT) in **Anil Kaushal V. M/s Colliers International (India) Private Limited, Company Appeal (AT) (Ins) No. 448 of 2022** pronounced on 02.08.2022, it was held that Invoices raised between 25.03.2020 to 24.03.2021 are not to be considered for the purpose of threshold limit of Rs. 1 crore as barred by Section 10A of IBC, 2016. The relevant portions of this judgment are extracted below for ready reference:

"It is noted that on 4th March, 2020 OC has sent an email under heading 'Sub- Letter of Demand for clearing overdue outstanding' 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 discussed 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 & 4th April, 2020 have been issued after 25th March, 2020. Hence, these two invoices will be barred by Section 10A of IBC.

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”

When the principle laid down in the above judgment is applied to the facts of the present case, it is clear that if the invoices falling within Section 10A period are excluded, the debt amount due will fall short of the pecuniary threshold of Rs. 1 crore.

12. This issue is also to be examined with reference to the information to be provided in Part IV of Form 5. Row 2 of Part-IV of Form 5 stipulates that amounts of debts claimed to be in default with dates of occurrence of such default are to be included in the said column in a tabular form. In our view, such details are necessarily required to ascertain whether the debt claimed to be in default is valid both with regard to limitation as well as under Section 10A. Therefore, any defaults included therein, which fall within 10A period, shall not be treated as valid.
13. In the case of **Ramesh Kymal v. M/s. Siemens Gamesa Renewable Power Pvt. Ltd., Civil Appeal No. 4050 of 2020**, the Hon'ble Supreme Court considered the applicability of the provisions of Section 10A in respect of defaults occurring after 25 March, 2020 wherein, an application u/s 9 was filed prior to the date on which the provision came into force i. e, 5 June, 2020. It was held by the Hon'ble Apex Court that it was in view of the object of the Code (revival of the corporate debtor) that the provisions of Section 10A were introduced in the Insolvency regime and therefore, irrespective of the date of filing of an application, no application shall be accepted for the defaults occurring from 25th March, 2020 to 24th March, 2021. At the same time, it was also made clear that for the benefit to be claimed under Section 10A, there must be a clear default occurring during the prohibited period.



14. After analyzing the relevant provisions of the Code, the Hon'ble Apex Court held that the expression “**no application shall ever be filed**” occurring within the proviso of section 10A indicates a bar on the institution of any application for the commencement of CIRP in respect of any default committed during the said prohibited period and that the substantive part of the provision is to be harmoniously construed with its proviso and the explanation. This has also been reiterated by the Hon'ble NCLAT in its decision in **B Sreekala v. M/s. Al Sadiq Sweets & Anr., Company Appeal (AT) (Ins.) No. 55 of 2021**, wherein it was held that a blanket ban was imposed against initiation of CIRP under Section 10A.
15. Once the basic principle as judicially clarified by the Hon'ble Supreme Court in **Ramesh Kymal (supra)**, i.e., that on the basis of a harmonious construction of the substantive provisions along with the proviso as well as the explanation included in Section 10A, no application can ever be filed in respect of any default occurring during the prohibited period, is accepted, the instant application filed u/s 9 cannot be held to be maintainable due to the following reasons:
- i) Invalidity of Section 8 notice: First and foremost, the total claim made in the statutory demand notice served on the Corporate Debtor u/s 8 is intrinsically linked to and is based on defaults which, without a doubt, occurred during the period excluded u/s 10A. It is trite, that service of a valid notice u/s 8 is a sine qua non for filing application u/s 9. Further, in view of the judgment of Hon'ble Supreme Court in Ramesh Kymal (supra), it is also well settled now that provisions of section 10A create a complete bar on initiation of CIRP, in respect of any default that has occurred during the period of suspension of the provisions of the Code by virtue of insertion of section 10A. Since, the defaults occurring during the period of suspension of the Code make a creditor/applicant ineligible to initiate CIRP in respect of such default, any notice issued u/s 8 communicating a claim which is intrinsically linked to and based



on such default occurring during the excluded/suspended/prohibited period cannot be deemed to be valid. Consequently, any application filed u/s 9 of the Code based on such a notice served upon the Corporate Debtor which is intrinsically linked to and based on defaults occurring during the period of suspension of Sections 7, 9 and 10 by virtue of insertion of Section 10A cannot be considered to be maintainable and is, therefore, liable to be dismissed.

ii) Segregation of claim not possible after filing of Application u/s 9:

Secondly, the scheme of the Code in respect of initiation of CIRP u/s 9 of the Code has 3 distinct but interlinked phases:

- a) Delivery of notice in prescribed Form 3 or 4 by the operational creditor of its total claim based on the debts and default occurring on various dates as narrated in the notice u/s 8(1),
- b) Reply by the Corporate Debtor within a period of 10 days stating its case with reference to the claim, whether no amount as claimed is payable or the claimed amount has already been paid or alternatively stating pre-existence of a dispute as to the claim made in the statutory notice; and
- c) Filing of application u/s 9 in Form 5 initiating the CIRP of the Corporate Debtor after taking into account, the reply received/not received.

It is clear from the above scheme of the Code that the operational creditor gets a chance to revise its claim based on the reply received from the Corporate Debtor before filing Form 5, but once a claim has been made by submitting the Form 5 with this Adjudicating Authority, there is no provision in the Code, which enables the operational creditor to segregate the claims into valid and invalid claims during the proceedings before the Adjudicating Authority and to plead that only valid claims may be considered for calculation of pecuniary threshold. This is so, because the proceedings under the IB Code, 2016 are not



recovery proceedings which require determination of individual claims by the Adjudicating Authority. In fact, the Adjudicating Authority under the Code is only having a summary jurisdiction to decide the maintainability or non-maintainability of the Application filed and if the application is found maintainable and gets admitted, it is the duty of the Resolution Professional to collate the individual claims based on the record of the Corporate Debtor and/or relevant evidence furnished by the claimant/operational creditor. Therefore, the Adjudicating Authority cannot be burdened with segregation of valid and invalid invoices to calculate the pecuniary threshold.

In the case of **Yatra Online Ltd. Vs. Ezeego One Travel and Tours Ltd., Through Resolution Professional, Company Appeal (AT) (Ins.) No. 387 of 2023**, the Hon'ble NCLAT have also laid down the principle that the amount claimed under default in the Section 8 notice and in the application u/s 9 cannot be revised during the proceedings before the Adjudicating Authority to avoid the effects of S.10 A.

- iii) Duty of applicant to file an application based on valid claims only: From the discussion above, it follows that it is the duty of the applicant to be alert and vigilant both at the time of issuing the statutory notice u/s 8 as well as at the time of filing the Application u/s 9 that only valid claims are included. Otherwise, even if only one of the invoices is claimed to have been due and payable and defaulted within the prohibited period u/s 10A, it shall invalidate the statutory notice u/s 8 as well as the Application filed u/s 9 in view of the judicial interpretation and guidance available in Ramesh Kymal (supra) that on the basis of a harmonious construction of the substantive provisions along with the proviso as well as the explanation included in Section 10A, no application can ever be filed in respect of any default occurring during the prohibited period. Since the applicant herein, has failed in



its duty and has based both the statutory notice as well as application on defaults occurring during the prohibited period, and no segregation is possible under the provisions of the Code after filing the application as discussed above, the entire claim is liable to be discarded for the purposes of initiation of CIRP. Suffice it to say that Section 10A does not bar any other action that may be available to the applicant under law, except initiation of CIRP under the IB Code, 2016. Therefore, in our considered view the instant application filed u/s 9 which is based on defaults occurring within the prohibited period u/s 10A is not maintainable and is liable to be dismissed.

16. It is, accordingly, hereby ordered that the application bearing CP (IB) No. 547/ND/2021 filed by, Mr. Mohit Kumar Gupta, Sole Proprietor of M/s Digital Security Solutions ('Operational Creditor') under section 9 of the Code read with rule 6(1) of the Insolvency & Bankruptcy (Application to Adjudicating Authority) Rules, 2016 for initiating CIRP against M/s. Twenty Four Systems Private Limited ('Corporate Debtor') is not maintainable and therefore, the same stands **dismissed**. The petitioner can prosecute his claims before the courts/other legal forums, as per law.

A certified copy of this order may be issued, if applied for, upon compliance with all requisite formalities.

Sd/-
(DR. BINOD KUMAR SINHA)
MEMBER (TECHNICAL)

Sd/-
(P.S.N. PRASAD)
MEMBER (JUDICIAL)