

**BEFORE THE ADJUDICATING AUTHORITY
NATIONAL COMPANY LAW TRIBUNAL
INDORE BENCH at AHMEDABAD
COURT 1**

IA 181 of 2019 in TP 58 of 2019 [CP (IB)131 of 2018]

**Coram: Hon'ble Ms. HARIHAR PRAKASH CHATURVEDI, MEMBER (JUDICIAL)
Hon'ble Mr. PRASANTA KUMAR MOHANTY, MEMBER (TECHNICAL)**

**ATTENDANCE-CUM-ORDER SHEET OF THE HEARING OF INDORE BENCH OF
THE NATIONAL COMPANY LAW TRIBUNAL ON 05.03.2020**

Name of the Company: Jagdish Kumar R.P for Madhya Bharat
Phosphate Pvt Ltd

V/s

CoC Through Punjab National Bank & Ors.

Section: Section 30(6) of insolvency & Bankruptcy Code

S.NO. NAME (CAPITAL LETTERS) DESIGNATION REPRESENTATION SIGNATURE

1. NATASHA AHRUMAN SHAH ADV. APPLICANT

WITH

2. JAGDISH PARULKAR RP.

3. SANJAY MAJUMDAR ICAI

ICAI

RESPONDENT
SUCCESSFUL
ICAI

} Natasha.



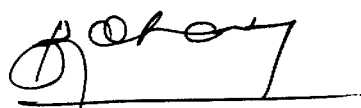
ORDER


The RP along with his counsel present in person.

The case is fixed for the seeking certain clarifications although the order was already reserved in the matter.

Learned Counsel Ms. Natasha Shah appears for the R.P has provided necessary clarifications.

The order is pronounced in open Court vide separate sheet.


(PRASANTA KUMAR MOHANTY)
MEMBER (TECHNICAL)


(HARIHAR PRAKASH CHATURVEDI)
MEMBER (JUDICIAL)

Dated this the 5th day of March, 2020.

**BEFORE THE ADJUDICATING AUTHORITY
(NATIONAL COMPANY LAW TRIBUNAL)
INDORE BENCH
AHMEDABAD**

I.A. No. 181/NCLT/AHM/2019

In

C.P. (I.B.) No.131/9/NCLT/AHM/2018

Under Section 30(6) for approval of Resolution Plan

In the matter of:

MR.JAGDISH KUMAR,
Resolution Professional for
Madhya Bharat Phosphate Pvt.
Ltd.,
Bhopal, Madhya Pradesh

.... Applicant

JUNEJA COAL SSF PLANT
Corporate Zone, 3rd Floor, C21
Mall, Bhopal (MP)

.....Operational Creditor

Versus

MADHYA BHARAT PHOSPHATE
PRIVATE LIMITED
E-7/80, Arear Colony, Bhopal (MP)

..... Corporate Debtor

Order delivered on 05.03.2020

**Coram: Hon'ble Mr. Harihar Prakash Chaturvedi, Member (J)
And
Hon'ble Mr. Prasanta Kumar Mohanty, Member (T)**

Appearance:

Ms.Natasha Dhruman Shah, Advocatefor the Applicant
Mr/Ms. Aalay Shah, Advocate for Thakkar & Pahwa Advocates,
Applicant in IA 83 of 2019
Mr.Sanjay Majmudar and Dr.Hiten Parikh, PCA for Successful
Resolution Applicant



[Per: Mr. Prasanta Kumar Mohanty, Member(T)]

1. This I.A. No.181 of 2019 has been filed under Section 30(6) of the Insolvency and Bankruptcy Code, 2016 by the Resolution Professional, Mr.Jagdish Kumar before this Adjudicating Authority, seeking approval of Resolution Plan, which has been duly approved by 100% voting of CoC under section 30(4) of the Insolvency and Bankruptcy Code, 2016.

2. As observed, this application has been filed by the Resolution Professional under Section 30(6) enclosing -
 - a) Copy of Minutes of the first meeting of CoC (Page no.29 to 31 of the paper book)
 - b) Copy of Minutes of the second meeting of CoC (Page no.32 to 36 of the paper book)
 - c) Copy of Minutes of the third meeting of CoC (Page no.37 to 40 of the paper book)
 - d) Copy of Minutes of the fourth meeting of CoC (Page no.41 to 46 of the paper book)
 - e) Copy of Minutes of the fifth meeting of CoC (Page no.47 to 54 of the paper book)
 - f) Copy of Minutes of the sixth meeting of CoC (Page no.57 to 69 of the paper book)
 - g) Copy of Minutes of the seventh meeting of CoC (Page no.70 to 81 of the paper book)
 - h) Copy of Minutes of the eight meeting of CoC (Page no.82 to 97 of the paper book)
 - i) Copy of Minutes of the ninth meeting of CoC (Page no.98 to 112 of the paper book)
 - j) Copy of Minutes of the tenth meeting of CoC (Page no.113 to 123 of the paper book)

- k) Copy of the final resolution plan approved by the CoC in the meeting dated 06.03.2019 (Page no.125 to 192 of the paper book)
- l) **Compliance Certificate of the RP in Form H along with affidavit in support of the same (Page no.194 to 202 of the paper book)**
- m) **Further, Affidavit of Form-H dated 04.03.2020 also submitted by the RP.**

3. It is stated that the Applicant, Mr.Jagdish Kumar, Resolution Professional (hereinafter referred as 'RP') was appointed as Interim Resolution Professional vide order of this Bench in CP(IB) No.131/9/NCLT/AHM/2018 **dated 09.09.2018.**
4. It is stated that the application is within the jurisdiction of the bench.
5. It is further stated that the Application is within time as provided under **Section 12** of the Insolvency and Bankruptcy Code, 2016, as the **last date of** completion of the Corporate Insolvency Resolution Process is 10.03.2019, 180 days from 10.09.2018 as mentioned in the orders passed by this Adjudicating Authority in CP(IB) No.131/9/NCLT/AHM/2018 dated 09.09.2018 and hence, it is filed on 11.03.2019 within the time.
6. It is stated that the Corporate Debtor was incorporated on 06.01.1998 under the Companies Act, 1956 with the

Registrar of Companies, Gwalior as a Private Limited Company and is **engaged in the manufacture and sale of single super phosphates in India through two plants located at Meghnagar, Dist.Jhabua and Deewanganj**. It is stated that the IRP issued a **public announcement** on 14.09.2018 in daily newspaper, website and invited **claims from** the creditors of the Corporate Debtor. Accordingly, two Financial Creditors, **namely PNB and SIDBI** submitted their claims for an amount of INR.31,98,62,548.00 & INR.7,79,52,965.00 respectively and in pursuance to the admittance of the same, the COC was constituted with 80.51% voting share to PNB and 19.49% voting share to SIDBI. Thereafter, claims of INR.53,01,06,575.00 were received from the Operational Creditors of the Corporate Debtor. However none was admitted on account of disputes regarding the claims. Subsequently, first meeting was called on 14.10.2018, wherein the appointment of IRP as the Resolutional Professional was considered, however deferred on the request of the CoC. The CoC also decided to keep the claim of DCM Shriram Finance received on hold till the supporting documents for the same have been provided to the IRP.

7. During the Second meeting of CoC, a resolution was passed to appoint the Applicant, Mr.Jagdish Kumar as

the **Resolution Professional** of the Corporate Debtor thereon. Thereafter, in the third meeting, it was decided that the IRP shall continue performing the functions of a Resolution Professional under the provisions of Section 17(3) of the Code. Pursuant to which, the issue of appointment of valuers was proposed by the IRP and the CoC resolved to appoint Mr. Manoj Gupta as the valuers of the Corporate Debtor.

8. It is further stated that as per the requirements of Section 25(2)(h) of the Code, during the fourth meeting conducted on 23.11.2018, it was decided that the Form G shall be published by the IRP along with the websites of the Corporate Debtor and the IBBI with **no minimum eligibility criteria for prospective resolution applicants**. Subsequently, IRP conducted the fifth meeting of the CoC on 15.12.2018, draft evaluation matrix presented by the IRP was considered and modifications suggested.
9. Thereafter, the Applicant was appointed as the Resolution Professional vide orders dtd:20.12.2018 passed by this Tribunal and subsequently in the sixth meeting of CoC held on 04.01.2019, wherein the date for submission of the expression of interest and the resolution plan was

extended to 27.01.2019. Pursuant to the said decisions, a fresh Form G was published on 05.01.2019 providing the last date for submission of Resolution Plan as 27.01.2019. Further, the Applicant conducted the seventh meeting of CoC on 25.01.2019, wherein it was resolved that an extension of 20 days shall be granted for the submission of their Resolution Plan and the last date for submission of Resolution Plan was decided to be 16.02.2019.

10. Accordingly, in the eighth meeting of CoC on 17.02.2019, two Resolution Plans were received from R.M.Phosphates and Chemicals Private Ltd., and Shree Pushkar Chemicals and Fertilizers Limited along with an Earnest Money Deposit of INR.2.0 Crores. **Thereafter, CoC arrived at the conclusion that Shree Pushkar Chemicals and Fertilisers Limited was qualitatively a better Resolution Applicant.** However, the CoC was of the opinion that the financial bids of the Resolution Applicants is not sufficient and needs modification and hence were granted time till 20.02.2019 to submit their modified financial bid. Thereafter on 20.02.2019, **a revised bid was received only from RM Phosphates and Chemicals Private Limited.**

11. Accordingly, RM Phosphates and Chemicals Private Limited was declared as the H1 Bidder, the CoC decided that the Resolution Applicants should be allowed to participate in an open bidding process. However, Shree Pushkar Chemicals and Fertilisers Limited was declared as the H1 bidder. Hence, it was observed that the Resolution Plan of Shree Pushkar Chemicals and Fertilisers Limited was divided into two parts, the first part being for settlement amount against the assets of the Corporate Debtor and the second part being for settlement amount against collateral security offered by the promoters. Accordingly, the CoC resolved that the second part needs to be removed from the Resolution Plan and a modified plan needs to be submitted. Thereafter in the tenth meeting of CoC held on 06.03.2019, the CoC unanimously passed the resolution for approval of the final Resolution Plan of the Resolution Applicant, Shree Pushkar Chemicals and Fertilisers Limited. **The liquidation value of the Corporate Debtor is INR.11.61 crores**, as evidenced from the summary of valuation sheet, whereas the financial bid of the Shree Pushkar Chemicals and Fertilisers Limited amount is INR.18.15 Crores. In view of the same, it is submitted that the CoC is of the opinion that the Resolution Plan is suitable and viable and deserves approval. Accordingly CoC approved

the Resolution Plan of Shree Pushkar Chemicals and Fertilisers Limited.

12. Further, this Adjudicating Authority on 22.11.2019, in view of the orders passed by the Hon'ble Supreme Court in the matter of *Committee of Creditors of Essar Steel India Limited Versus Satish Kumar Gupta & Ors.*, directed the CoC to relook the Resolution Plan in conformity with the decisions of the Hon'ble Apex Court and to take appropriate decision and apprise this Adjudicating Authority. Accordingly, in due compliance of the orders of this Adjudicating Authority, the CoC on 04.12.2019 conducted its 12th meeting and resolved by way of an affidavit filed before this Adjudicating Authority dtd:17.12.2019 **that the Resolution Plan duly approved by the CoC is in conformity with the latest decision of Hon'ble Supreme Court.**

13. The final revised Resolution Plan approved by the Committee of Creditors dated 23.02.2019 and reconfirmed on 04.12.2019 in its 12th CoC meeting in the present application is as under –

- 13.1 The priority of payments as per **the Resolution Plan has been set as under –**

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Priority No.	Head	Amount (INR. in crore)
1.	CIRP cost	0.25
2.1	Workmen Dues	0.00
2.2	Government dues/statutory liabilities (including direct and indirect taxes) and other Operational Creditors and Settlement of ex-workmen claims	0.62
3	Payments to secured Financial Creditor	18.15
	Total	19.02

13.2 Sources of funding – SPCFL is a debt free cash rich company and as of 31.03.2018 SPCFL's consolidated net worth stands at Rs.237.10 crores. Further as on 31.12.2018, SPCFL's consolidated net worth stands at Rs.275.67 crores. There is no outstanding term loan payable by SPCFL and it is enjoying fund based working capital facilities of Rs.81.32 crores and its actual utilization is practically nil and thus major portion of the CC is available for utilisation. SPCFL is also having sizeable investments in liquid Fixed Deposits and other liquid instruments. SPCFL has also given copies of fixed deposits kept with banks aggregating to Rs.28.00 crores to the CoC in evidence of having enough liquidity readily available to make the payments as envisaged in the Financial Plan.

13.3 Term of Plan and its implementation schedule – The Term of plan and its implementation of the plan shall be from the approval date of the resolution

plan by this Adjudicating Authority until the expiry of one year from such effective date.

13.4 Management Control – The board of directors of the company shall be reconstituted in accordance with the applicable law and professional managers having relevant industrial expertise to be inducted in the organisational level. The promoters of SPCFL viz. Shri Punit Makharia and Shri Gautam Makharia will primarily be responsible for the management of the company.

13.5 Supervision of implementation of the plan – for this purpose, **they will constitute a monitoring committee** comprising of three representatives i.e. the Resolution Applicant company, the RP Mr.Jagdish Parulkar and one member from CoC preferably from the Bank having more exposure/voting share would act as outside independent members/professional monitoring agency for smooth implementation of the Resolution Plan in time.

13.6 SPCFL proposes to acquire 100% of the existing paid up equity share capital of the company from the existing shareholders. Further, SPCFL also proposes to recast/reorganize the balance sheet through a process of writing off/writing back of the values of the assets and liabilities, so that the balance sheet correctly represents the state of affairs of the company.

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14. The Resolution Professional has also submitted COMPLAINCE CERTIFICATE in form 'H' attached (Page no.194-202 of paper book)

The details of the CIRP as under:

SR.NO.	PARTICULARS	DESCRIPTION
1	Name of the C.D	Madhya Bharat Phosphate Pvt. Ltd.
2	Date of Initiation of CIRP	11.09.2018
3	Date of Appointment of IRP	11.09.2018
4	Date of Publication of Public Announcement	14.09.2018
5	Date of Constitution of CoC	11.10.2018
6	Date of First Meeting of CoC	14.10.2018
7	Date of Appointment of RP	20.12.2019
8	Date of Appointment of Registered Valuers	02.11.2018
9	Date of Issue of Invitation for EOI	05.01.2019
10	Date of Final List of Eligible Prospective Resolution Applicants	12.01.2019
11	Date of Invitation of Resolution Plan	05.01.2019
12	Last Date of submission of Resolution Plan	16.02.2019
13	Date of Approval of Resolution Plan by CoC	06.03.2019
14	Date of filing of Resolution Plan with Adjudicating Authority	08.03.2019
15	Date of Expiry of 180 days of CIRP	10.03.2019
16	Date of Order extending the Period of CIRP	N.A.
17	Date of Expiry of Extended Period of CIRP	N.A.
18	Fair Value	17.50 Crs.(Average of Both the Valuers)
19	Liquidation Value	11.62 Crs (Average of Both the Valuers)
20	Number of Meetings of CoC held.	12(Twelve)

It is hereby certify by the RP that-

- (i) The said Resolution Plan complies with all the provisions of the Insolvency and Bankruptcy Code 2016, the Insolvency and Bankruptcy Board of India (Insolvency

Resolution Process for Corporate Persons) Regulations, 2016 (CIRP Regulations) and **does not contravene any of the provisions of the law for the time being in force.**

- (ii) The Resolution Applicant Pushkar Chemicals and Fertilizers Limited **has submitted an affidavit pursuant to section 30(1) of the code confirming its eligibility under section 29A of the code to submit resolution plan.** The contents of the said affidavit are in order.
- (iii) The said Resolution Plan has been **approved by the CoC in accordance with the provisions of the Code and the CIRP Regulations made thereunder. The Resolution Plan has been approved 100% of voting share of financial creditors after considering its feasibility and viability and other requirements specified by the CIRP Regulations.**
- (iv) The voting was held in the meeting of the CoC on 06.03.2019 and on 04.12.2019 in pursuance of order of NCLT Ahmedabad Bench **dated 22.11.2019 where all the members of the CoC were present (physical/video conferencing).**

The List of financial Creditors of the CD Madhya Bharat Phosphate Private Limited being members of the CoC and distribution of voting share among them is as under:

SR.NO.	Name of Creditor	Voting Share (%)	Voting for Resolution Plan
1	Punjab National Bank	80.51	Voted in favour of Plan
2	SIDBI	19.49	Voted in favour of Plan

The amounts provided for the stakeholders under the Resolution Plan are as under:

(Amount in INR. Crores)

Sr.No.	Category of Stakeholder	Sub-Category of stakeholder	Amount Claimed	Amount Admitted	Amount Provided under the plan	Amount provided to the Amount Claimed
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	Secured Financial Creditors	(a) Creditors not having a right to vote under sub-section (2) of section 21				
		(b) Other than (a) above: (i) who did not vote in favour of the resolution plan (ii) who voted in favour of the resolution plan	39.74	39.74	18.15	45.67%
		Total[(a)+ (b)]	39.74	39.74	18.15	46.67%
2.	Unsecured Financial Creditors	(a) Creditors not having a right to vote under Sub-section (2) of section 21				
		(b) Other than (a) above: (i) who did not vote in favour of the resolution				

		plan (ii) who voted in favour of the Resolution plan Total]a)+(b)]				
3.	Operational Creditors	(a) Related party of Corporate Debtor (b) other than (a) above	5.50	5.50	0.40	7.27%
		(i)Government (ii)Workmen (iii)Employees TOTAL[(a)+(b)]	5.50	5.50	0.10 0.12 0.62	N.A N.A
4.	Other debts and dues					
	GRAND TOTAL		45.24	45.24	18.77	

List of Financial Creditor:

Sr. No.	Name of Creditors	Amount Claimed	Amount Admitted	Share
1	Punjab National Bank	319862548	319862548	80.51%
2	SIDBI	77952965	77451127	19.49%
TOTAL		397815513		100.00

DCM Shriram Limited: Amount Claimed as Financial creditor

Rs:68860514.00. Claim Rejected.

15. It is submitted that **IA 83 of 2019 in CP(IB) No.131 of 2018** has been preferred by one DCM Shriram Limited claiming to be a Financial Creditor against

the IRP for Corporate Debtor on 04.02.2019 and seeking for the reliefs on the basis of such claim under Section 60(5) of the IBC, 2016.

Further, an **IA 220 of 2019 in IA 83 of 2019 in CP(IB) No.131 of 2018** was filed by the Successful Resolution Applicant, M/s.Shree Pushkar Chemicals & Fertilisers Ltd., under Section 60(5) of the IBC, 2016 seeking reliefs to implead the said Applicant as a party in IA 83 of 2019 in CP(IB) No.131 of 2018 and to allow the Applicant to submit their reply.

Further, an **I.A. No. 291 of 2019** was preferred by the Committee of Creditors against the RP for the Corporate Debtor under Section 60(5) of the Insolvency and Bankruptcy Code, 2016 on 07.06.2019 proposing an arrangement to establish an equilibrium by ensuring that the Corporate Debtor is not liquidated. Accordingly, it was prayed to dispose of the present IA before final adjudication of IA 83 of 2019 and to direct M/s.Shree Pushkar Chemicals & Fertilisers Ltd., to open a new account for depositing the amount to be allowed by the Tribunal till final adjudication of the IA 83 of 2019.

In the meantime, the hearing on the above application IA 83 of 2019 in CP(IB) No.131 of 2018 was stayed by the Hon'ble NCLAT, since the matter was pertaining to State of MP. Thereafter, in view of subsequent notification, it was resolved that this Adjudicating Authority has jurisdiction to entertain the above application.



16. The Resolution Professional prays for the following reliefs:
- (1) *To allow the present application;*
 - (2) *To order for approval of the Resolution Plan approved by the Committee of Creditors;*
 - (3) *Issue such orders/directions, in the matter, as may be deemed fit.*

ORDER

17. Having gone through the documents, papers, materials submitted and on record, this Adjudicating Authority is satisfied that the Resolution Plan as approved by the Committee of Creditors under Sub-Section (4) of Section 30 of Insolvency and Bankruptcy Code, 2016 meets the requirement as referred in Section 30 of Insolvency and Bankruptcy Code, 2016 Sub Section (1), (2), 2a, 2b, 2c, 2d, 2e, 2f, (3), (4), (5)&(6) and has provisions for its effective implementation.

The Applicant has filed the present **I.A. NO.83 of 2019 in CP(IB)No.131/9/NCLT/AHM/2018** before this Adjudicating Authority under section 60(5) of the IBC,2016 seeking permission of this Adjudicating Authority:

To quash and set aside the impugned decision dated 20.12.2018 communicated by Respondent No.1 in the interest of justice etc.

Now, the Applicant has filed Purshis dated 20.02.2020 for withdrawal of its I.A.No.83 of 2019 in CP(IB)No.131/9/NCLT/AHM/2018, without any Conditions. Hence, this I.A. No.83 of

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2019 in CP(IB)No.131/9/NCLT/AHM/2018, is dismissed as withdrawn.

Further, the Applicant has filed the **I.A.No.220 of 2019 in CP(IB)No.131/9/NCLT/AHM/2018** before this Adjudicating Authority under section 60(5) and section 29(2) of the Insolvency and Bankruptcy Code, 2016 read with regulation 35(2) of IBBI (CIRP) Regulations, 2016 for seeking permission of this Adjudicating Authority:

- (i) To implead the Applicant as a party in IA. CP (IB)No.83 with CP(IB)131/9/NCLT/AHM/2018.
- (ii) To allow the Applicant to submit its reply/rejoinder in IA CP(IB)No.83 with CP (IB) No.131/9/NCLT/AHM/2018 and without the same the said IA should not be disposed off.

We do not find any merit in this IA. Hence, the prayer sought for in this present I.A. No.220 of 2019 in CP(IB) No.131/9/NCLT/AHM/2018 are rejected.

Further, the Applicant has filed the **I.A. No.291 of 2019 in CP(IB)No.131/9/NCLT/AHM/2018** before this Adjudicating Authority under section 60(5) of the IBC,2016 seeking permission of this Adjudicating Authority:

- (i) To dispose of the present application before the final adjudication of I.A No.83 of 2019;
- (ii) To direct the Respondent No.3 to open a new account with a Nationalized Bank as may be directed by this Hon'ble Tribunal and deposit the amount offered in the Resolution Plan or



any amount that this Hon'ble Tribunal may deem fit till the final adjudication of Interlocutory Application No.83 of 2019.

We do not find any merit in this I.A No.291 of 2019 in CP(IB)No.131/9/NCLT/AHM/2018 filed under Section 60(5) of the Insolvency and Bankruptcy Code, 2016. Hence, prayers sought for in this I.A. No.291 of 2019 are rejected.


Hence, this Adjudicating Authority **is hereby approved the Resolution Plan submitted by the Resolution Professional** as approved by the CoC. This Resolution Plan is now **binding on the Corporate Debtor and its employees, members, creditors, [including the Central Government, any State Government or any local authority to whom a debt in respect of the payment of dues arising under any law for the time being in force, such as authorities to whom statutory dues are owed] guarantors and other stakeholders** involved in the **Resolution Plan from today.**

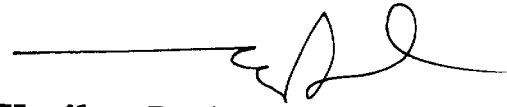
18. The moratorium order passed by this Adjudicating Authority on 09.09.2018 is **ceased to have effect from today i.e. 05.03.2020.**
19. The Resolution Professional shall handover the charge of the Corporate Debtor to M/s.Shree Pushkar Chemicals & Fertilisers Ltd., Resolution Applicant of the Corporate Debtor immediately. All the records, books of accounts, assets, documents and agreements shall be handover to

M/s.Shree Pushkar Chemicals & Fertilisers Ltd., the
Resolution Applicant for the Corporate Debtor.

20. The Resolution Professional is directed to forward all records relating to the conduct of the Corporate Insolvency Resolution Process and the Resolution Plan to the Insolvency Bankruptcy Board of India for their record/database.
21. The Resolution Applicant shall, pursuant to the resolution plan approved under sub-section(1), obtain the necessary approval required under any law for the time being in force within a period of one year from the date of approval of the resolution plan by the Adjudicating Authority under sub-section(1) or within such period as provided for in such law, whichever is later.
22. The Resolution Professional is also directed to file a compliance report of the above directions with this Registry at the earliest and thereafter the Resolution Professional is discharged from this Corporate Insolvency Resolution Process from the date of filing of the compliance report with this Registry.
23. The Registry is hereby directed to communicate the authenticate copy of this order to the Resolution Professional, Corporate Debtor, Resolution Applicant, Operational Creditor and Registrar of the Company at the earliest through Speed Post/Registered Post.
24. Thus, the present **I.A. No.181 of 2019 in CP(IB) No.131/9/NCLT/AHM/2018** filed under Section

30(6) of the Insolvency and Bankruptcy Code, 2016
for the acceptance of the Resolution Plan **stands
approved with the above directions and
observations.**


**(Prasanta Kumar Mohanty),
Adjudicating Authority
Member(T)**


**(Harihar Prakash Chaturvedi),
Adjudicating Authority
Member(J)**

JK