CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH – COURT NO. 4

Customs Appeal No. 51455 of 2022

(Arising out of Order-in-Original No. 04/2022/SG/Pr. Commr./ICD-Import/TKD dated 28.01.2022 passed by the Principal Commissioner of Customs, ICD, TKD, New Delhi)

M/s ABC Overseas **Appellant**
Through Its Proprietor, Sh. Gopi Goel
Shop No. B-1/121. Ground Floor,
Vishun Garden, New Delhi-110018.

Versus

Principal Commissioner of Customs, ICD, Tughlakabad, New Delhi **Respondent**

Appearance:

Present for the Appellant: Shri Vikas Sareen, Shri Akhil Krishan Maggu & Ms. Mehak Sharma, Advocates

Present for the Respondent: Shri Girijesh Kumar, Authorized Representative

CORAM:

Hon'ble Dr. Rachna Gupta, Member (Judicial)
Hon'ble Mr. P.V. Subba Rao, Member (Technical)

Date of Hearing : 22/09/2025
Date of Decision : 19/12/2025

Final Order No.. 51914/2025

Dr. Rachna Gupta:

The present appeal is filed to assail the Order-in-Original No. 04/2022 dated 28.01.2022. The facts, in brief, which culminated into the said order are as follows:

1.1 M/s ABC Overseas[1] is engaged in business of import and trading of goods since the year 2016 and is mainly importing LED TV and Drywall Screws. It is also engaged in the business of selling and purchasing of goods in the Indian local market. Department got an information about appellant being engaged in evasion of Customs duty and other Government taxes by way of undervaluation in the import of goods. Based whereupon, the goods imported under Bill of Entry No. 4973274 dated 27.01.2018 for import of unbranded 17" LED TV and unbranded 19" LED TV from foreign supplier M/s RGB Digital Technology (Thailand) Co. Ltd., were examined by SIIB on 100% basis. The goods were found to be as per the Bill of Entry, commercial invoice and packing list. Representative sealed samples of both LED TVs were drawn at the time of examination of goods. As requested vide letter dated 21.03.2018, the goods were allowed to be stored in terms of Section 49 of Customs Act, 1962. The sealed samples of both kind of LED TV were examined by a technician in presence of the representative of the importer firm viz. Shri Gopi Goel (Karta of the firm), Customs officers and two independent witnesses. The back covers of the TV were removed and the metal sheet was found to have following description:

(i)	Both 17" LED TV Panel	:	Sticker affixed with brand logo with made in China Mark.
(ii)	19" LED TV Panel	:	Sticker affixed with HannStar brand logo (HannStar Display Corporation) with Made in China Mark
(iii)	19" LED TV Panel	:	Without any sticker

---

1 the appellant

1.2 Statement of Shri Gopi Goel, the Karta of the appellant was recorded, who requested for release of consignment and expressed his readiness to pay the duty at higher rates on the ground that the value of detained TV will depreciate over a period of time. He also agreed to submit the commercial invoice duly signed by the suppler along with the packing list and mentioned that he had paid USD 52400 from his own bank account. The aforesaid details were duly provided by the appellant vide its letter dated 16.04.2018.

1.3 During the preliminary investigation, the department found that the contact number and e-mail id mentioned in the Country of Origin[2] certificate belonged to Shri Harsh Mittal the proprietor of M/s Mittal Impex against whom already a case of mis-declaration and under-valuation was under investigation by SIIB. Hence, the value of goods (17" LED TV and 19' LED TV) recovered as were mentioned in the documents recovered in case of M/s Mittal Impex were compared with the value of the goods mentioned in the commercial invoices, sales contracts etc. submitted by the appellants with respect to Bill of Entry No. 4973274 dated 27.01.2018. It was found that the goods imported vide the said Bill of Entry were under-valued, the goods accordingly, were seized vide Seizure Memo dated 24.04.2018.

1.4 Later, as requested by the appellants, the goods were provisionally released on execution of bond for full assessable value of the seized goods amounting to Rs.70,32,420/- and furnishing of bank guarantee to cover the differential duty of Rs. 10,48,269/-

---

2 COO

and bank guarantee to cover the redemption fine and the penalty amount. In view of the observed under-valuation, Show Cause Notice No. 10/2018 dated 12.03.2021 was served upon the appellant proposing to reject the total declared transaction value and self assessed value of Rs. 32,95,520/- in respect of goods imported vide Bill of Entry dated 27.01.2018 under Rule 12 of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 read with Section 14 of Customs Act, 1962 and re-determine the value in terms of Rule 9 of Valuation Rules. The goods were proposed to be confiscated and differential duty amounting to Rs.35,44,426/- was proposed to be charged on the re-determined value along with the interest and the penalty. The bonds furnished for provisional release were proposed to be enforced with bank guarantee amounts to be appropriated for the aforesaid duty, interest and penalty. In addition to the said proposal, the show cause notice also proposed rejection of the transaction value in respect of the past Bills of Entry, redetermine the values and demand differential customs duty of Rs. 52,28,673/- along with interest and penalties. The said proposals have been confirmed vide the aforesaid order in original. Being aggrieved, the appellant is before this Tribunal.

2. We have heard learned counsels for the appellant and learned Authorized Representative for Revenue.

3. Learned counsel for the appellant has submitted that the impugned Show Cause Notice dated 12.03.2021 has two proposals:

(i) For the live Bill of Entry No. 4973274 dated 27.01.2018;

(ii) For past Bills of Entry as mentioned in Annexure A2 to A7 to the show cause notice.

With respect to the present/live Bill of Entry, it is submitted that the goods under the Bill of Entry were physically examined (100% check). On inspection, the goods matched with the commercial invoice and packaging list submitted by the appellant. The stickers of Samsung brand logo and HannStar brand both with "made in China" mark were the stickers only on one single part (TV panel) of TV imported by the appellant. It is impressed upon that by panels being branded the whole TV is wrongly presumed to be a branded TV.

3.1 With respect to the allegations that the COO submitted by the appellant bears the details of Shri Harsh Mittal proprietor of M/s Mittal Impex instead that of appellant, it is submitted that the COO was issued by Government of Thailand and appellant had no involvement in issuance thereof. However, the typographical error on the COO was got clarified vide letter dated 22.06.2021 from the foreign exporter. The department has mainly relied on documents retrieved during the investigation in the form of computer print outs. These documents are inadmissible in evidence for want of compliance of Section 138C of the Customs Act, 1962. Otherwise also, the contract relied upon by the department bears no signatures of the appellant. Hence there is no substantial evidence produced by the department to prove the allegations of under-valuation which are otherwise based on the comparison of the

appellant's document with the documents retrieved in an earlier investigation with respect to M/s Mittal Impex. No evidence has been produced about import of similar TV at the higher prices. Otherwise also the comparison of rates with the third party is not tenable as the rates vary from party to party and from quality to quantity. Reliance on proforma invoices is also not sustainable. Those are not the legally binding documents. It is an admitted fact that the value of appellant's goods matched with the value mentioned in the commercial invoices. There is no evidence produced on record about the alleged voluntary under valuation of the goods. Once the contract is not admissible, the same is wrongly made basis/evidence for the alleged undervaluation.

4. With respect to the past Bill of Entry (No. 4413446 dated 15.12.2017), it is mentioned that the allegations in that case are also based on proforma invoices only which were issued by M/s Shamai Industrial Co. Ltd. to M/s Drona International. The invoices are not relatable to the appellant. The appellant's supplier was M/s Haiyan Zhischeng Import and Export Co. Ltd. The registered trademark of appellant is AMG, payments were made through official banking channels. As such the allegations of concealment by the appellant are absolutely false. The other proforma invoice relied upon by the department is the one between M/s Haiyan and M/s Ashoka Hardware again, the same is not relatable to the appellant. The said invoice has not been relied upon by the department (RUD by the department). The commercial invoice dated 2015 between Tree View Co, Ltd. and M/s Shigura Devices & Systems Pvt. Ltd. is also not relatable to the appellant. The said

invoice pertains to the year 2015-16 whereas the appellant had imported the similar goods in 2017-18. The supplier is also otherwise different. Any comparison between these invoices and the invoices of the appellant with respect to Bill of Entries in question is an illegal, unjustified act on the part of the department for arriving at the differential value. With these submissions, learned counsel has prayed for order under challenge to be set aside the appeal to be allowed.

5. While rebutting these submissions, learned Departmental Representative has reiterated the findings arrived at by the original adjudicating authority. The Department, upon investigation, established that the declared values did not reflect the actual transaction values. Evidence retrieved during the investigation, including invoices and sales contracts, clearly showed that:

(i) The declared value for 17" LED TVs was USD 21 per unit, whereas the actual value as per Commercial Invoice No. TV1507025 dated 24.07.2015 was USD 43-45 per unit.

(ii) The declared value for 19" LED TVs was USD 25 per unit, whereas the actual value was 54 per unit as per Proforma Invoice No. WR20150316 dated 16.03.2015.

Thus the reassessment of the consignment's value to Rs. 86,06,319/- under Rule 9 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 and Section 14 of the Customs Act, 1962, is fully justified. The

appellant's declared value is untenable, given the overwhelming evidence of undervaluation.

(i) Bill of Entry No. 7821702 dated 14.12.2016 – declared value of 31.5" LED TVs was USD 80 per unit, whereas contemporaneous evidence revealed the actual value to be USD 134 per unit;

(ii) Bill of Entry No. 4814023 dated 16.01.2018 – declared value for drywall screws was USD 750 per metric ton, but evidence (Proforma invoice dated 08.01.2018) showed the actual value to be USD 1600 per metric ton;

(iii) Bill of Entry No. 4413446 dated 15.12.2017 – declared value for drywall screws was USD 630 per metric ton, whereas the actual value was USD 1368 per metric ton as per commercial invoice No. TAR-NZ1706251 dated 25.07.2017.

The declared values across these entries were systematically understated to evade customs duties. The reassessment of these past consignments to a total value of Rs. 3,94,83,298/, instead of the declared value of Rs. 1,79,93,698/- under Rule 9 of the Customs Valuation Rules, 2007 is therefore, firmly supported by documentary evidence.

6. The said evidence has sufficiently established the appellant's deliberate mis-declaration and submission of false documents. Resultantly, the show cause notice has rightly invoked the extended period of limitation. The differential duty along with the

interest has rightly been confirmed upon the appellant. There is no infirmity in the order imposing penalty and ordering confiscation of the goods. Learned Departmental Representative has relied upon the following decisions:

(i) CC, Madras Vs. D. Bhoormull[3];

(ii) Ramachandra Rexins Pvt. Ltd. Vs. Commissioner of Central Excise, Bangalore-1[4];

(iii) Donear Décor Pvt. Ltd. Vs. Commissioner of Customs (Import), Nhava Sheva[5]

With these submissions, the appeal is prayed to be dismissed.

7. Having heard both the parties, perusing the entire record and taking into consideration the submissions of both the parties, it is observed that the impugned Show Cause Notice dated 12.03.2021 has raised demand with respect to :

(A) one live Bill of Entry bearing No. 4973274 dated 27.01.2018 through which the appellant had imported 17" and 19" LED TV declaring them as unbranded with the declared value of Rs. 33,95,520/-;

(B) Six past Bill of Entries for the year 2016 to 2018 through which the appellant had imported Drywall Screws. The department's case basically rested on the premise that the appellant suppressed the actual transaction values to evade the Customs duty as the appellant had repeatedly imported huge consignments of LED TVs and Screws and have cleared the same without payment of proper Customs duty. The findings with respect to both the said allegations are as follows:

---

3 1983 (13) ELT 1546 (SC)
4 2013 (295) ELT 116 (Tri.-Bang.)
5 2019 (369) ELT 1459 (Tri.-Mumbai)

(A) Live Bill of Entry No. 4973274 dated 27.01.2018.

7.1 From the perusal of Show Cause Notice itself, para 2 thereof, it is coming as a clear admission that the goods imported vide live Bill of Entry dated 27.01.2018, when got examined by SIIB on 100% basis, the goods were found to be in conformity with Bill of Entry, commercial invoice and packing list. This particular admission is sufficient to show that there was no reason with the examining officers to suspect the declared value of the goods and to propose rejection of the declared value. Since department had intelligence already with them that they recorded the statement of the Karta of appellant viz. Shri Gopi Goel who stated about importing 17" and 19" TV at the settled price of USD 21 as per telephonic conversation with the suppliers without any contract being executed between the appellant and the exporter/supplier. The Invoice No. S201712-06 dated 21.12.2017 which the appellant received through courier. The same invoice was sent to the CHA along with the packing list and the original certificate of origin recording unbranded TV sets. From this statement also there appears no reason to doubt the correctness of the declaration made by the appellant in the Bill of Entry.

7.2 The department proceeded against appellant on the fact that the imported TVs were the branded TVs and have been mis-declared as unbranded. However, in the present case, as also apparent from the Panchnama dated 28.03.2018, it is observed that the sticker was found affixed with Samsung brand logo on LED curved panels of 17" TV and of HannStar brand logo on LED curved panel of 19" TV. It is a simultaneous apparent fact in the

Panchnama itself that all the LED panels were not having any brand sticker. This observation from the Panchnama and from the observations in the Final Order dated 18.11.2024, it is clear that the imported TV per se was not the branded it is merely curved panel thereof. The contention of the importer appellant about importing unbranded TV is acceptable. Merely because one part of the TV (curved panel) was branded, the entire imported TV cannot be held to be branded TV. It is also apparent from Panchnama itself that the brand names were revealed only after unscrewing the back panel of the imported TV that too on the LED panel only. Further, it is observed that there is such confirmation received by the department from the Samsung and Bousch brand about the imported goods that those are not original brands.

7.3 further the certificate of origin filed by the appellant has been objected. However, perusal reveals that it had details of Shri Harsh Mittal, proprietor of M/s Mittal Impex and not of the appellant. The appellants on the other hand has relied upon the Final Order of this Tribunal in the case of **M/s Mittal Impex**[6] mentioning that in the said matter it has already been held that the branded product was merely LED curved panels and not other parts of the TV. The imported goods in the said case have been held to be rightly declared as unbranded. It has been held that due to sticker of a brand on one part of TV (LED panel) all parts and the TV cannot be called as branded. The certificate of origin was admittedly the original documents issued by Government of Thailand. Involvement of appellant as held by the adjudicating authority

---

6 **Final Order No. 59726-59728 dated 18.11.2024**

below, therefore has no basis. No evidence has been discussed nor even produced for proving the alleged involvement of appellant in getting the said certificate of origin. The mention of Shri Harsh Mittal in the said certificate has already been clarified as a typographical error vide letter dated 22.06.2021 as was received from foreign export. No evidence is produced by the department to counter the said letter.

7.4 We further find that department has also merely relied upon the documents which were the print outs of the retrieved data. It is observed that department has not followed the mandatory requirement provided under Section 138C of the Customs Act which deals with the admissibility of micro films Facsimile copies of the documents and computer print outs as document in evidence. The decision of Hon'ble Supreme Court in the case of **Anvar P.V. Vs. P.K. Basheer**[7] as relied upon by the appellant is perused. It is observed that while dealing with Section 65B of the Evidence Act, 1872 (Pari materia to Section 138C of the Customs Act, 1962), Hon'ble court has held as under:

> "14. Any documentary evidence by way of an electronic record under the Evidence Act; in view of Sections 59 and 65A, can be proved only in accordance with the procedure prescribed under Section 65B.- Section 65B deals with the admissibility of the electronic record. The purpose of these provisions is to sanctify secondary evidence in electronic form, generated by a computer. It may be noted that the section starts with a non obstante clause. Thus, notwithstanding anything contained in the Evidence Act, any information contained in an electronic record which is printed on a paper, stored, recorded or copied in optical or magnetic media produced by a computer shall be deemed to be a document only if the conditions mentioned under sub-section (2) are satisfied, without further proof or production of original.
>
> 15. Under Section 65B(4) of the Evidence Act, if it is desired to give a statement in any proceedings pertaining

---

7 **2017 (352) ELT 416 (SC)**

to an electronic record, it is permissible provided the following conditions are satisfied:

(a) There must be a certificate which identifies the electronic record containing the statement;

(b) The certificate must describe the manner in which the electronic record was produced;

(c) The certificate must furnish the particulars of the device involved in the production of that record;

(d) The certificate must deal with the applicable conditions mentioned under Section 65B (2) of the Evidence Act, and

(e) The certificate must be signed by a person occupying a responsible official position in relation to the operation of the relevant device.

16. It is further clarified that the person need only to state in the certificate that the same is to the best of his knowledge and belief. Most importantly, such a certificate must accompany the electronic record like computer printout, compact disc (CD), video compact disc (VCD), pen drive, etc., pertaining to which a statement is sought to be given in evidence, when the same is produced in evidence. All these safeguards are taken to ensure the source and authenticity, which are the two hallmarks pertaining to electronic record sought to be used as evidence. Electronic records being more susceptible to tampering, alteration, transposition, excision, etc., without such safeguards, the whole trial based on proof of electronic records can lead to travesty of justice.

17. Only if the electronic record, is duly produced in terms of Section 65B of the Evidence Act, would the question arise as to Customs Appeal No. 51482 of 2022 [DB] Customs Appeal No. 51457 of 2022 [DB] Customs Appeal No. 52216 of 2022 [DB] 28 the genuineness thereof and the genuineness thereof and in that situation, resort can be made to Section 45A-opinion of Examiner of Electronic Evidence. 18. The Evidence Act does not contemplate or permit the proof of an electronic record by oral evidence if requirements under Section 65B of the Evidence Act are not complied with, as the law now stands in India.

……..

……..

"22. The evidence relating to electronic record, as noted hereinbefore, being a special provision, the general law on secondary evidence under Section 63 read with Section 65 of the Evidence Act shall yield to the same. Generalia specialibus non derogant, special law will always prevail over the general law, it appears, the Court omitted to take note of Sections 59 and 65A dealing with the admissibility of electronic record, Sections 63 and 65 have no application in the case of secondary evidence by way of electronic record; the same is wholly governed by Sections 65A and 65B. To that extent, the statement of law on admissibility of secondary evidence pertaining to electronic record, as stated by this Court in Navjot Sandhu case, does not lay down the correct legal

> position. It requires to be overruled and we do so. An electronic record by way of secondary evidence shall not be admitted in evidence unless the requirements under Section 658 are satisfied. Thus, in the case of CD, VCD, chip, etc., the same shall be accompanied by the certificate in terms of Section 65B obtained at the time of taking the document, without which, the secondary evidence pertaining to that electronic record, is inadmissible.
>
> 8.2 The Hon'ble Supreme Court in the case of Arjun Panditrao Khotkar Vs. Kailas Kishanrao Goratyal reported as 2020 SCC 1 SC has upheld the above findings while agreeing with the finding that Section 65B is a complete code in itself for the admissibility of electronic evidence and shall not be affected by other provisions of the Evidence Act. The Hon'ble Apex Court in Anvar v. Basheer (supra) also held that – "…if an electronic record as such is used as primary evidence under Section 62 of the Evidence Act, the same is admissible in evidence, without compliance with the conditions in Section 65 B of the Evidence Act." Justice Nariman clarified that this dictum should be read by omitting the words "under Section 62 of the Evidence Act." This is because Section 65B is a complete code for electronic evidence and shall supersede other provisions such as Section 62. Justice Nariman implies here that it is not necessary to refer to Section 62, as Section 65B(1) itself distinguishes between the original electronic record and the secondary copies of the electronic record."

7.5 In the present case, the documents were retrieved by the departmental officers. In that case, the above procedure was mandatory to be followed. In absence thereof and in light of above discussion, it is held that the retrieved proforma invoice are not admissible into evidence. Otherwise also to comparing the proforma invoices of the third person with the commercial invoice of the appellant and their supplier is highly unjustified. In the given circumstances, we do not find any reason to doubt the invoices submitted along with the Bill of Entry. The value mentioned therein as declared by the appellant at the time of filing the Bill of entry is, therefore, accepted. As a result the order rejecting the said value is held to be set aside.

(B) Six Bill of Entries of the year 2016-2018:

Following six Bill of Entries were filed by the appellant during the relevant time with the total declared value of Rs. 1,73,93,698/- for importing Drywall Screws

(i) BOE 7821702 dated 14.12.2016;

(ii) BOE 4138473 dated 24.11.2017;

(iii) BOE 4814023 dated 16.01.2018;

(iv) BOE 2114381 dated 16.06.2017;

(v) BOE 4413446 dated 15.12.2017;

(vi) BOE 6905662 dated 22.06.2017.

Apparently and admittedly the rejection of the said value was proposed based on the comparison of proforma invoices issued by M/s Shimai Industrial Co. Ltd. to another parties viz. M/s Drona International. This particular observation itself is sufficient to hold that the allegations of department are the result of mere assumption. The comparison of the rates with the third party is not permissible as already held. It is the transaction value which is the value for the purposes of calculating the Customs duty unless and until rejected. Section 14 of Customs Act defines value. It reads as follows:

> **Valuation of goods.**
>
> (1) For the purposes of the Customs Tariff Act, 1975 (51 of 1975), or any other law for the time being in force, the value of the imported goods and export goods shall be the transaction value of such goods, that is to say, the price actually paid or payable for the goods when sold for export to India for delivery at the time and place of importation, or as the case may be, for export from India for delivery at the time and place of exportation, where the buyer and seller of the goods are not related and price is the sole consideration for the sale subject to such other conditions as may be specified in the rules

made in this behalf: Provided that such transaction value in the case of imported goods shall include, in addition to the price as aforesaid, any amount paid or payable for costs and services, including commissions and brokerage, engineering, design work, royalties and licence fees, costs of transportation to the place of importation, insurance, loading, unloading and handling charges to the extent and in the manner specified in the rules made in this behalf:

The transaction value can be rejected in terms of Rule 12 of Customs Valuation Rules, 2007 which reads as follows:

"12. Rejection of declared value. –

(1) When the proper officer has reason to doubt the truth or accuracy of the value declared in relation to any imported goods, he may ask the importer of such goods to furnish further information including documents or other evidence and if, after receiving such further information, or in the absence of a response of such importer, the proper officer still has reasonable doubt about the truth or accuracy of the value so declared, it shall be deemed that the transaction value of such imported goods cannot be determined under the provisions of sub-rule (1) of rule 3.

(2) At the request of an importer, the proper officer, shall intimate the importer in writing the grounds for doubting the truth or accuracy of the value declared in relation to goods imported by such importer and provide a reasonable opportunity of being heard, before taking a final decision under sub-rule (1).

As already observed above that the value mentioned in the Bill of Entry were as per the invoice, packing list etc. Department failed to produce any evidence above the Drywall Screws to be undervalued. The appellant has regularly been importing the impugned goods. No evidence of any contemporaneous exports NIDB data produced.

7.6 In the present case, the supplier of Drywall Screw was M/s Haiyen Zhisheng Import and Export Co. Ltd. the appellant had no connection with M/s Shimai Industrial Company Ltd. Any allegation leveled based on the proforma invoices of said M/s

Shimai Industrial Co. Ltd. meant for some other importer is highly unreasonable to reject the value declared by the appellant that too in case of the past Bills of Entry.

7.7 One proforma invoice of M/s Haiyen was also been considered. However, apparently the importer of the said invoice is M/s Ashoka Hardware, the company different from the appellant. It is the appellant's submission that M/s Ashoka Hardware is his father's company but the said company has not imported anything against the proforma invoice dated 04.09.2017. There is no evidence produced by the department to falsify the said submission. We have no reason to reject the submission specifically for the reason that there was no checking as far as the consignment of Drywall Screw is concerned. The checking was conducted in the year 2021 whereas the Bills of Entry for importing Drywall Screw pertains to the year 2016-18. The entire allegations are held to be the result of mere presumptions and assumptions. The rejection of the declared value and re-determination by the adjudicating authorities is, therefore, held liable to be set aside. It is also coming as an apparent fact that the commercial invoice which the department has relied upon for comparing the value is of the year 2015-16 whereas the appellant has imported the goods in the year 2016-17 and 2017-18. Fluctuation in the rates with respect to the technology related industries is a reason due to which the invoices of different financial year cannot be relied upon for the purposes of comparing the values. For this reason also coupled with the absence of any other evidence by the department, the comparison is held to be the result of assumption. As already

discussed above, the proforma invoice relied upon was of a different supplier and even different buyer/importer. It is held that revaluation of goods done by the department is absolutely unwarranted. The order re-determining the value after rejecting the declared value is, therefore, not sustainable.

8. In the light of the entire above discussion arrived at with respect to one live as well as six past Bills of Entry, the order under challenge is hereby set aside. Consequent thereto the appeal stands allowed.

(Pronounced in open Court on **19.12.2025**)

(Dr. Rachna Gupta)
Member (Judicial)

(P.V. Subba Rao)
Member (Technical)

RM