CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 87088 to 87126 of 2024

(Arising out of Order-in-Appeal Nos. 660 to 698(Gr. I&IA)/2024(JNCH)/Appeals dated 08.05.2024 passed by Commissioner of Customs (Appeals), Jawaharlal Nehru Custom House (JNCH), Nhava Sheva, District Raigad, Maharashtra.)

DSM Nutritional Products India Pvt. Ltd. **.....Appellants**
Office No.07A108, Wework Raheja Platinum,
Sag Baug Road, Off Andheri Kurla, Marol
Andheri (East), Mumbai – 400 059.

VERSUS

Commissioner of Customs (NS-I) **.....Respondent**
Jawaharlal Nehru Custom House (JNCH), Nhava Sheva
Taluk Uran, District Raigad, Maharashtra–400 707.

Appearance:

Shri T. Vishwanathan, Advocate along with Ms. Srinidhi Ganeshan & Ms. Ananya Bhide Advocates for the Appellants

Shri Ajay Jain, Special Counsel for the Respondent

CORAM:
HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)
HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)

FINAL ORDER NO. A/ 86112-86150/2026

Date of Hearing: 23.06.2026
Date of Decision: 11.09.2026

PER : M.M. PARTHIBAN

These appeals have been filed by M/s DSM Nutritional Products India Private Limited, Mumbai (herein after, referred to as 'the appellants'), assailing Order-in-Appeal Nos. 660 to 698(Gr. I&IA)/2024(JNCH)/Appeals dated 08.05.2024 (herein after, referred to as 'the impugned order') passed by Commissioner of Customs (Appeals), Jawaharlal Nehru Custom House (JNCH), Nhava Sheva, District Raigad, Maharashtra.

2.1 Briefly stated, the facts of the case are that the appellants herein is *inter alia*, engaged in the business of import of preparations containing vitamins and enzymes along with other ingredients for the purpose of their use in animal feeding from its related overseas supplier M/s DSM Nutrients Asia Pacific Private Limited, Singapore, a global supplier of innovative feed additives for livestock, aquaculture and companion animals. Some of the goods imported by the appellants are covered by the product line of premixes of vitamins, premixes containing minerals for feed grade/feed additives and preparations with enzymes for feed grade/animal grade, that are used in preparation of animal feeds. The main products under import in the category of 'premixes of vitamins' are (i) Rovimix B12 1% FG (ii) Rovimix A 1000 (iii) Rovimix AD3 1000/200 (iv) Rovimix B2 80-SD (v) Rovimix Biotin HP (vi) Rovimix D3-500 (vii) Rovimix E-50 Adsorbate (viii) Rovimix Hy.D 1.25% (ix) Rovimix STAY-C 35 (x) Vitamin B1 Mononitrate (xi) Rovimix B6 (xii) Rovimix Folic 80 SD (xiii) Rovimix Niacin (xiv) Rovimix A 500 WS (xv) Rovimix K3 MNB (xvi) Rovimix Calpan (xvii) Rovimix B-Carotene 10%. Further, product line 'preparation with enzymes for feed grade/ animal grade' are of the following: (xvii) Ronozyme HiPhos (GT) (xviii) Ronozyme HiPhos [M] (xix) Ronozyme Pro Act [CT] (xx) Ronozyme VP [CT] (xxi) Ronozyme WX 2000 [CT] (xxii) Ronozyme Hi Starch [CT] (xxiii) Ronozyme NP [CT] (xxiv) Ronozyme A[CT] (xxv) Ronozyme Multi Grain [GT]. The appellants had classified the above said imported goods viz., premixes of vitamins and premixes with enzymes for feed grade/animal grade under Customs Tariff Heading (CTH) 2309.

2.2 As the imported goods are supplied to the appellants by related party viz., M/s DSM Nutrients Asia Pacific Private Limited, Singapore, the assessments of such imports under CTH 2309 were made provisional by the department, upon execution of bond and furnishing of security deposit in the form of Revenue deposits/EDD, since October, 2010. On the basis of the documents and its scrutiny, the Special Valuation Branch (SVB) concluded its proceedings by issue of Order in Original dated 26.10.2016, whereby the value of goods declared by the appellants were accepted and it was held that the relationship has not affected the price of the imported goods.

2.3 Investigation was also initiated by the Central Intelligence Unit (CIU) and Special Investigation & Intelligence Branch (SIIB) of the Customs Commissionerate with respect to classification of the goods imported by the appellants. The department had interpreted that the appropriate classification of 'vitamins and vitamin pre-mixes' is under CTH 2936 and in respect of 'enzymes' it is under CTH 3507, and therefore the classification of impugned goods as declared by the appellants are incorrect. On such grounds, the provisional assessments of import transactions of the appellants for the period October, 2010 to December, 2020 were not finalized and were kept pending on account of the classification dispute to be decided by the customs authorities. In the meantime, the appellants had also pursued with the customs authorities for finalizing the classification of impugned goods vide their letters dated 05.01.2018, 06.12.2018, 11.06.2019, 21.01.2020, 28.02.2020, 18.06.2020, seeking refund of pre-deposit/Extra Duty Deposits made at the time of provisional assessment. Since there was no response from the department, the appellants had filed Writ Petition No.3323 of 2021 before the Hon'ble High Court on 29.03.2021 seeking directions for finalization of provisional assessments. In disposing the said W.P. No.3323 of 2021, the Hon'ble High Court of Bombay had directed the respondent department to finalize the provisional assessments by 17.09.2022. On the above basis, the appellants were given personal hearing on 05.09.2022 and their submissions were taken on record on 17.09.2022. Further information was also sought by the department vide letters dated 14.12.2022, 20.01.2023 seeking the classification information declared by the supplier and the reply of the appellants was received by the department on 10.03.2023. The appellants had also attended personal hearings before the adjudicating authority on 15.11.2022, 17.04.2023, 28.08.2023.

2.4 On the above basis, the Assistant Commissioner of Customs, as original authority had passed Order-in-Original dated 22.09.2023 in deciding the classification of impugned goods under CTH 2936 and 3507, by rejecting the classification claimed by the appellants under CTH 2309, and finalized the assessments under Section 18(2) of the Customs Act, 1962 and demanded the differential duty on such revised classification; and confirmed the duty demands along with interest; as well as ordered for appropriation of the same from the duty deposits made by the appellants. However, the exact amount of duty demanded, confirmed or appropriated was not mentioned in the Order portion of the said Order of the original authority. Being aggrieved with the said order of the original authority, the appellants had filed an appeal before the Commission of Customs (Appeals). In disposing the said appeal, learned Commission of Customs (Appeals) vide impugned order has upheld the order of the original authority and dismissed the appeals filed by the appellants. Feeling aggrieved with the impugned order, the appellants have filed these appeals before the Tribunal.

3.1 Learned Counsel for the appellants submitted at the outset, that it is an undisputed fact that the impugned goods viz., various types of vitamin pre-mixes and enzyme pre-mixes are for use exclusively in animal feed and these are not used for human consumption. These imported premixes contain vitamins, enzymes as active ingredients, along with additives such as carriers, fillers, anti-caking agents, stabilizers etc., being added to the main ingredients, keeping in view of the end use namely in the manufacture of animal feeds. The imported premixes are used by the appellants to manufacture composite premixes containing mixtures of numerous vitamins, minerals, enzymes etc. The composite premixes so manufactured are also solely used for animal feeding, and such preparations are not meant for use by human. Therefore, he claimed that the premixes meant to be used exclusively for animal feeding must be classified under heading 2309 has held by Larger Bench of the Tribunal in the case of *Tetragon Chemie (P) Limited Vs. Collector of Central Excise, Bangalore* – 2001 (138) E.L.T. 414 (Tri.- LB), which was also upheld by the Hon'ble Supreme Court in C.A. No. 5833/99 by dismissing the Civil Appeals filed by the department in their judgement dated 24.07.2001.

3.2 Learned Counsel further stated that on an identical case of classification dispute to that of the present case, arising from same investigation and involving the same supplier M/s DSM Nutritional Products Asia Pacific Pte Limited, Singapore, in the case of *Venkateshwara B.V. Bio Corp Private Limited Vs. Commissioner of Customs (NS-I)* – (2025) 26 Centax 283 (Tri. Bom.), this Bench of the Tribunal have held the classification of imported goods under Customs Tariff Item (CTI) 2309 9090. The department had filed an appeal before the Hon'ble Supreme Court vide Civil Appeal (Diary) No. 57701 of 2024. The said appeal was dismissed by the Hon'ble Supreme Court in its judgement dated 07.02.2025, and thus he claimed that the issue is settled in favour of the party, and the classification issue is no more under dispute. He had also brought to the attention of the Bench, the fact that chemical test report of representative samples of impugned goods given by Deputy Chief Chemist (DYCC) of Central Revenue Control Laboratory of the department in their case, when compared to that of the case of *Venkateshwara B.V. Bio Corp Private Limited* (supra) are same and therefore learned Counsel claimed that on such basis, the present appeals filed by the appellants may also be allowed.

4.1 Learned Authorised Representative (AR) reiterated the findings made by the Commissioner of Customs (Appeals) in the impugned order and submitted that issue of classification of impugned goods, has been examined in detail by the authorities below.

5. We have heard both sides and perused the case records and additional paper books submitted in this case by both sides along with case law citations provided by them.

6. The issue involved herein is to decide the classification of impugned goods viz., 'premixes of vitamins'; and 'preparation with enzymes for feed grade/ animal grade' imported by the appellants, as to whether, the same merits classification under Customs Tariff Item (CTI) 2309 9020 as claimed by the appellants; or, is it classifiable under Customs Tariff Heading (CTH) 29.36 for vitamins & vitamin premixes; and under CTH 3507 for enzyme products, as determined by the original authority which was upheld by the learned Commissioner of Customs (Appeals), for deciding on the appropriate levy of customs duty, in respect of various Bills of Entries filed during the disputed period.

7.1 In the impugned order, learned Commissioner (Appeals) had decided the issue of classification by upholding the order of the original authority, on the basis of following findings. The extract of the same is given below:

> *"15. I find that the Vitamins, Provitamins have specific heading 2936 and any type of vitamins/ provitamins no matter the use in manufacturing or use in animal feed are not excluded from the ambit of the specific entries found in chapter 29. Therefore, when confronted with a specific classification entry vis-à-vis a residuary classification entry, the specific entry prevails as mandated under Rule 3 A of the General rules of Interpretation of Customs.*
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> *16. I find that the use in animal feed cannot be the sole basis for classification under Tariff Heading 2309 as many products instead of consumption by animals are classifiable under chapter 29 and 35. The chapter note to Tariff heading 2309 clearly stipulates that if preparations for animal feeding are capable of being classified elsewhere, they would go out of its ambit. I find that the products in question are specifically covered under 'prepared enzymes not elsewhere specified or included'. Also, that the enzymes and the enzymatic preparations are specifically mentioned under CTH 350790. I find that HSN explanatory note to heading 2309 excludes among others, protein substances of chapter 35. Chapter 35 of the Customs Tariff pertains to albuminoidal substances; modified starches; glues; and the Enzymes. The chapter heading 3507 contains within its ambit, enzymes: prepared enzymes not elsewhere specified or included. The explanatory notes indicate that enzymes can be referred according to their chemical composition or according to their chemical or biological activity. In the first method of classification, the first category are the enzymes in which the molecules consist solely of a protein (e.g. pepsin,*

tripsin, urease, the second are the enzymes in which the molecules consist of a protein combined with a non-protein compound of low molecular weight, acting as a cofactor. The cofactor may either be a metal or a complex organic molecule called coenzyme. In the other scheme, enzymes can be referred to according to their chemical activity (e.g. hydrolases, lyases, isomerases) or biological activity (e.g. amylases, lipases, proteases etc.). According to the explanatory notes, the heading 3507 includes pure (isolated) enzymes, used mainly in medicines or in scientific research; enzymatic concentrates which may contain several enzymes in various proportions and capable of being standardized or stabilized and are obtained from animal organs, plants, micro-organisms, or culture broths; and prepared enzymes by further diluting the enzymatic concentrates.

17. In light of relevant chapter notes and HSN explanatory notes as summarized in the preceding paragraphs, it appears that the enzymes of any type are classifiable in chapter heading 3507 and the vitamins are classifiable in chapter heading 2936. The chapter heading 2309 being residual entry for animal feeds covers only those items which are not specifically covered elsewhere, or are part of the nature of animal feeds specifically covered under the ambit of 2309 by virtue of the chapter notes and explanatory notes therein.

18. I find that the enzymes mentioned in the imports of the appellants are products of the kind derived from micro-organism and hence are not covered by the chapter heading of 2309 and the impugned products fall beyond the purview of said chapter. Further the enzymes have specific heading in chapter 35. Considering the facts presented by the appellant, the certificate of analysis, the ingredients of the product, usage, as declared, it is clear that the products [(a) RonozymeHiphos-GT, (b) RonozymeHlyphos-M, (c) Ronozyme Proact-CT, (d) Ronozyme. VP- CT, (c) Ronozyme WX 2000 CT, (f) Ronozyme Histarch CT, (g) Ronozyme NP-CT, (h) Ronozyme A-CT, (i) Ronozyme Multigrain GT] are enzymes preparations which contain other substances such as thickener, filler, stabilizer, anti-caking agent, coating agent, preservative etc. Further it is observed that the enzymatic preparations intended to be excluded from the ambit of chapter 35 were also given in the chapter notes itself. This makes it clear that the enzymes, enzymatic preparations of all types are covered in chapter 35 unless those are excluded and suggested to fall in any other heading in the chapter notes of the Heading 3507. The submissions made by the appellant including the product wise catalogue and certificate of analysis makes it very clear that the products not only have the main characteristic feature and active ingredient as enzyme but also has the function defined for the substrate on which the enzyme will function. It also specifies the efficiency with which the enzyme will function. Also, it is observed that the other substances making volume and constituent material in the products of Ronozyme are of very specific nature such as anti-caking agent, stabilizer, thickener, Coating Agent, preservative etc and these are only with the purpose of preserving the active ingredient of enzyme in functional state and helping the said active enzyme or pro enzyme or enzyme preparation to function with the calculated desired efficiency.

19. I find that the specific entries found in chapter heading 3507 are the only appropriate heading for enzymes and enzymatic preparations and any attempt to take out enzymes from the ambit of chapter 35 is like defeating the purpose of having enzymes in chapter 35. I find that both the tariff headings 2309 and 3507 have their individual characteristic merits and appeal for specific nature *of goods but when tested against each other and going by the submissions in form of product literature and the certificate of analysis, CTH 3507appears to be more appropriate for the products under consideration falling under the ambit of enzymes and enzyme preparations.*

xxx xxx xxx xxx

21. After going through the both HS code and explanatory notes to both the heading i.e. 2309 and 3507 I hold that the products-premixes of vitamins i.e. (a) Rov B12-1%, (b) RovA 1000, (c) Rov AD3 1000/200, (d) RovB2 80 SD, (e) Rov Biotin HP, (f Rov D3 500, (g) Rov E50 Adsorbate, (h) Rov Hy. D, (i) Rov Stay C, (i) Rovimix B1/ Vitamin B1 Mononitrate, (k) Rovimix B6, (l) Rovimix Folic 80 SD, (m) Rovimix Niacin, (n) Rovimix A 500 WS, (o) Rov K3 MB, (p) RovCalpan, (q) Rovimix Beta Carotene, (r) Rovimix B12 1% FG are rightly classifiable under heading 2936 and the products- [a) RonozymeHiphos-GT, (b) RonozymeHyphos-M, (c) Ronozyme Proact-CT, (d) Ronozyme VP-CT,(e) Ronozyme WX 2000 CT, (t) Ronozyme Histarch CT, (g) Ronozyme NP-CT, (h) Ronozyme A-CT, (i Ronozyme Multigrain GT] are rightly classifiable under heading 3507.

22. In view of the above discussions and findings, I do not find any grounds to interfere with the impugned order passed by the original authority as I find that the original authority has examined every aspect before deciding the issue of classification and issued the order-in-original no. 924/2023-24/AC/Gr.I&IA/NS-I/CAC/JNCH dated 22.09.2023. I find the original authority has correctly held that the impugned goods i.e., "preparations containing vitamins and enzymes for use in animal feeding" were classifiable under tariff heading 2936 and 3507. I uphold the impugned order passed by the Assistant Commissioner of Customs, Gr I & IA, NS I, JNCH and accordingly, all the aforementioned appeals filed in the matter are rejected."

The above findings of the learned Commissioner reveal that he has mainly relied upon Rule 3A of the General Rules of Interpretation for coverage under specific tariff entry rather than general entry, ingredients of the products etc. in concluding on classification of the disputed goods.

7.2 We find that in the impugned order and the order of the original authority, no detailed analysis of the scope of coverage of goods under each of the contending classification entries under disputed sub-headings and its relevant HSN explanatory notes have been attempted to, in order to provide a comprehensive examination of the disputed issue of proper classification of the impugned goods in terms of the legal provisions of the Customs Tariff Act, 1975 and the First Schedule to the said Tariff Act of 1975. Therefore, on the prima facie examination, we find that the impugned order is not sustainable on the above preliminary observation.

8.1 On the other hand, we find that contrary to the position taken by the learned Commissioner (Appeals), the Larger Bench of the Tribunal in the case of *Tetragon Chemie (P) Ltd.* (supra), have held that pre-mixes including those containing mineral substances and vitamins or pro-vitamins, trace elements, appetisers, soya flour or meal, Yeast etc. is classifiable under heading of 2309 of HSN which corresponds to heading 23.02 of CETA. The relevant paragraphs of the said decision are extracted and given below:

> *"The present reference has arisen out of the decision of this Tribunal in the case of M/s. Tetragon Chemie (P) Ltd. Two Members had differed. One of the Members suggested that the matter should be referred to the Larger Bench in view of the fact that the Tribunal in the case of M/s. Roche Products Limited; in the case of M/s. Glaxo Labs (I) Limited; in the case of M/s. Punjab Bone Mills and in the case of M/s. Protin Kem had held that the goods were classifiable under Heading 23.02 of Central Excise Tariff Act, 1985 (CETA 1985) and that in the case of M/s. Ranbaxy Laboratories Ltd., the Tribunal had held that the goods were classifiable under Heading 29.36 of CETA 1985. Therefore, a reference was made to the third Member who held that the matter may be referred to the Larger Bench. Accordingly, the issue was formulated as 'Whether preparations of a kind used in animal feeding consisting of one or more vitamins mixed with diluents etc. are classifiable under Heading 29.36 as held in the case of M/s. Ranbaxy Laboratories Limited or under Heading 23.02 as held in the case of M/s. Glaxo Labs (I) Limited and M/s. Roche Products Limited.'*
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> *xx xx xx xx xx*
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> *135. Having regard to the discussions in the preceding paragraphs, what has to be seen is as to whether, in this case before us, any such clinching evidence of common trade understanding has been placed on record so as to put the matter beyond all possible doubt and justify the respondents contention for ignoring any type of reference to technical literature. On a commulative reading of the record, we reply in the affirmative. We certainly also take into consideration the principles laid down by the Hon'ble Supreme Court in the Sun Exports Corporation's case. There is a treasure of valuable wealth placed on record by the Appellants to support the view that preparations in dispute are preparations squarely falling in those preparations given under Heading 23.09 of HSN which corresponds to Heading 23.02 of CETA 1985. We feel that Explanatory notes to the HSN are as representative and symbolic of the common trade parlance and these notes particularly those under Heading 23.09 also throw light on the question that pre-mixes including those containing mineral substances and vitamins or provitamins, trace elements, appetisers, soya flour or meal, yeast, etc. are covered by it. We think that the test laid down by Hon'ble Bombay High Court in the case of Chemical Fibres [1982 E.L.T. 917] is a safer and reliable test that where the evidence of trade usage is not beyond doubt, then a reference to technical literature cannot be precluded. In regard to Niger Seed/Rice Bran extractions, we hold that they are animal feed.*
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> *136. We must now turn to the questions which have been referred to us. On the basis of the aforesaid reasoning the question has been answered in favour of the assessees in so far as reference in Tetragan case & Allied cases are concerned…"*

8.2 The afore said decision of the Larger Bench of the Tribunal has also been upheld by the Hon'ble Supreme Court in its judgement dated

24.07.2001 in Civil Appeal filed by the department – 2001 (132) E.L.T. 525 (S.C.) against the decision of the Larger Bench.

8.3 We further find that in the case of *Indian Trading Bureau Private Limited Vs. Commissioner of Customs (Port), Kolkata* – 2024 (2) TMI 1030 – CESTAT Kolkata, the Co-ordinate Bench of the Tribunal have held the classification of vitamins and enzymes used as animal feed additives under CTH 2309 and not under CTH 2923. The relevant extract of the said order is given below:

> *"4. After going through these detailed analysis and statutory provisions, we do not find any reason to defer with the conclusion arrived at by him, particularly in view of the clarification issued by the Department of Revenue vide Instruction No. 34/2022. Even from factual matrix, we find that in none of these cases, the Department has drawn any sample to fortify their argument that the product will fall under CETH 2923900. On the other hand, as observed by the Commissioner (Appeals), the product literature provided by the Appellant very clearly shows that these all are part of Animal Feed and not fit for Human consumption for preparation of medicines. Again as observed by the Commissioner (Appeals) no tests have taken up before the classification is changed arbitrarily. Therefore, we dismiss the Appeals filed by the Revenue and allow the Appeals filed by the Appellant with consequential relief, if any, as per law."*

The aforesaid order of the Tribunal was also upheld by the Hon'ble Supreme Court in Civil Appeal Diary No.21286 of 2024 by dismissing the appeal preferred by the department.

9. We find that the disputed issues of classification in the present appeals before us and the case of *Venkateshwara B.V. Bio Corp Private Limited* (supra) are identical. Further, the overseas supplier of the impugned goods in the present case viz., M/s DSM Nutrients Asia Pacific Private Limited, Singapore, is also one of the suppliers of disputed goods in that relied upon case. We also find that this Bench of the Tribunal, had examined the issue of classification dispute in greater detail, by referring to the legal provisions of the Customs Tariff Act, 1975 read with General Rules of Interpretation to the Import Tariff, scope of the goods under contending entries in the chapter headings 2309 and 2936, Explanatory Notes to the Harmonized System of Nomenclature (HSN), clarification issued by the Central Board of Excise and Customs vide Circular No.188/2/96-CX dated 26.03.1996. Further, the settled position of law as enunciated by the Hon'ble Supreme Court in the cases of *Collector of Central Excise, Bangalore Vs. Tetragon Chemie (P) Limited* – 2001 (132) E.L.T. 525 (S.C.) and *Commissioner of Central Excise, Pune Vs. Abhi Chemicals & Pharmaceuticals Private Limited* – 2005 (181) E.L.T. 351 (S.C.) had also been examined and it was held by this Bench of

the Tribunal that the impugned goods are classifiable under CTH 2309 and not under CTH 29.36. The order of the Tribunal in the case of *Venkateshwara B.V. Bio Corp Private Limited* (supra) have been upheld by the Hon'ble Supreme Court and the appeal filed by the department has been dismissed. The relevant extract of the said judgement of the Hon'ble Supreme Court is given below:

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. _____ OF 2025
(arising out of Diary No. 57701/2024

COMMISSIONER OF CUSTOMS (NS1) ..... APPELLANT(S)

VERSUS

VENKATESHWARA B.V. BIO CORP PRIVATE LIMITED ..... RESPONDENT(S)

O R D E R

Delay condoned.

We do not find any good ground and reason to interfere with the impugned judgment, especially in the light of Circular No. 188/22/96-CX dated 26.03.1996. Hence, the present appeals are dismissed.

Pending application(s), if any, shall stand disposed of.

...............CJI.
(SANJIV KHANNA)

.................J.
(SANJAY KUMAR)

NEW DELHI;
FEBRUARY 07, 2025.

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babita pand
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10. In view of the foregoing discussions and analysis, and on the basis of the judgements of the Hon'ble Supreme Court and the decision of the Tribunal as discussed above, we are of the considered view that the impugned goods are classifiable under CTH 2309 of the First Schedule to the Customs Tariff Act, 1975. Accordingly, the impugned order dated 08.05.2024 in upholding the classification of imported goods under headings 29.36 and 3507 does not stand the scrutiny of law and therefore is not legally sustainable.

11. In the result, by setting aside the impugned order, we allow the appeals in favour of the appellants, with consequential relief, if any, as per law.

(Order pronounced in open court on 11.09.2026.)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

SM