

NATIONAL COMPANY LAW APPELLATE TRIBUNAL, NEW DELHI

Company Appeal (AT) (Insolvency) No. 632 of 2020

(Arising out of Impugned Order Dated 18.06.2020 passed by National Company Law Tribunal, Bengaluru Bench in CP(IB) No.34/BB/2020)

In the matter of:

**Aparna Enterprise Ltd.
D.No.8-2-293/82/A,
Plot No.1214, Road No.60,
Jubilee Hills, Hyderabad
Telangana – 500 033**

....Appellant

Vs.

**SJR Prime Corporation Pvt. Ltd.
'The Hub' S.Y.No.8/2,
Sarjapur Road, Ambalipura Village,
Varthur Hobli, Bangalore East
Bangalore, Karnataka – 560 102**

....Respondent

Present: Appellant: Mr. Virender Ganda, Senior Advocate with Mr. Vishal Ganda, Mr. Vipul Ganda, Mr. Ayandeb Mitra, Ms. Shelly Khanna, Advocates.

Respondent: Mr. Ajesh Kumar Shankar, Ms. Garima Jain, Ms. Saranya, Advocate.

J U D G M E N T

DR. ASHOK KUMAR MISHRA, TECHNICAL MEMBER

1. The present Appeal has filed by the Appellant – Aparna Enterprises Limited under Section 61 of the Insolvency and Bankruptcy Code, 2016 (in short 'Code') against the Impugned order dated 18.06.2020 passed by the

Adjudicating Authority (National Company Law Tribunal, Bengaluru Bench) in CP(IB) No. 34(BB) of 2020.

2. The Adjudicating Authority vide impugned order dated 18.06.2020 disposed of the Company Petition and passed the following orders:

“Para -10. In the result, CP(IB) No.34/BB/2020 is hereby disposed of with the following directions:

(1) The parties are at liberty to prosecute the Arbitration Application bearing A.A No.25025 of 2019 pending before the XXVIII Additional City Civil Sessions Judge, Mayo Hall Unit (CCH-29), Mayo Hall, Bengaluru.

(2) The Petitioner is granted liberty to take appropriate legal course of action, subject to result of the above Arbitration case.

(3) No order as to costs.”

3. The Adjudicating Authority has decided the case on the reason that the Company Petition has been filed with an intention to recover the disputed outstanding amount in question & Arbitration Application bearing A.A No. 25025 of 2019 is pending before the XXVIII Additional City Civil Sessions Judge, Mayo Hall Unit (CCH-29), Mayo Hall, Bengaluru.

4. The Appellant has submitted that it is the Corporate Debtor which approached the Appellant for supply of Ready-Mix Concrete (RMC), Tyles, UPVS and Blocks (Materials) in 2014 onwards and under the arrangement between the parties the Corporate Debtor (Respondent) i.e. SJR Prime Corporation Private Limited would raise purchase orders upon the Appellant and the Appellant would supply the specified quantity of the desired material alongwith invoices. Form -3 Annexure 1A reflects that the Invoice submitted by the Appellant from 16.04.2018 to 23.02.2019 has been defaulted (Paper Book page No.85 to 95) by the Respondent. The Default period is varying from over 200 days to approximately 500 days. As per Form – 5, filed by the Appellant, before the Adjudicating Authority total amount of Debt is Rs.8 ,44,49,943/- which includes interest at the rate of 20% amounting to Rs.1,49,65,555/- as on the date of issue of Demand Notice. These dues are against the supplies made against purchase orders (five numbers) dated 01.07.2017 to 01.03.2018. The Appellant auditor vide their letter dated 22nd March, 2019 asked for confirmation of balance from Respondent & that on March 28, 2019 the confirmation of balance as per Books of Corporate Debtor of Rs. 5,86,75,288/- and Rs.29,34,864/- towards RMC and Tyles respectively were received from the Corporate Debtor. The said balance confirmation was revoked by Corporate Debtor on 03rd May, 2019 due to some accounting issues and the Corporate Debtor assured to provide a new

balance confirmation upon reconciliation. The Corporate Debtor assured to pay the outstanding operational dues in tranches vide their letter dated 10th April, 2019 and paid only Rs.2.10 crore (Approx.) by September, 2019 to the Appellant and again revised balance confirmation was received by the Corporate Debtor in September, 2019 for a total sum of Rs. 6.80 Crore (Approx.). The Appellant repeated request failed to get the payments of the pending invoices and as a result of which the Appellant has issued a Demand Notice on 18th November, 2019 under Section 8 of the Code on the Corporate Debtor by email and on 21st November, 2019 via speed post. On 13th December, 2019 the Corporate Debtor filed the Application under Section 9 of the code before the Adjudicating Authority. On 13th December, 2019 the Appellant has received the reply of Demand Notice and also the information that a Petition under Section 9 of the Arbitration and Conciliation Act, 1996 has been filed against the Appellant on 03rd December, 2019.

5. The Appellant has also submitted certificate of default from National E-Governance Services Limited vide their report dated 24th January, 2020 (*page 178 to 184 of Appeal Paper book*). The Appellant has raised the issue of initiation of unlawful Arbitration including unlawful issuance of notice under Section 21 of the Arbitration and Conciliation Act, 1996. The Appellant has also raised the issue of unrelated FIR filed on 12th September, 2018 as the name of the Appellant is not in the FIR and

allegation is of manipulation of accounts department. They have also raised the issue of consideration of economic distress due to pandemic having been considered by the Adjudicating Authority which is against their powers. The Appellant has also clarified the inapplicability of the judgments cited by the Respondent and the same are reproduced below:

- Yash Technologies Private Limited Vs. Base Corporation Limited, Company Appeal (AT) (Ins) No.01 of 2019.

Facts : the Appellant had filed a petition under section 433 (e) and Section 343(1) of Companies Act, 1956 which was transferred pursuant to Rule 5 of Companies Act (Transfer of Pending Proceeding) Rules, 2016. The Ld. Adjudicating Authority vide its order dismissed the application under section 9 of IBC, 2016 on the ground of pre-existing dispute.

Distinguishing note:

Hon'ble NCLAT has held that in the present there is existence of dispute prior to the filing of Petition under Section 433(e) and section 343(1) of companies Act, 1956 and therefore the application under section 9 of the code was not maintainable. Since, the Corporate Debtor had raised objections with regard to non-completion of project within time and defects in work done in haste (Paragraph 4 @ page no.1 of respondent's Compilation of judgments)

Whereas, the said case is not applicable in the present proceedings since there is no such pre-existing dispute. The Respondent has not produced a single email/ letter relating to existing quality issues.

- *Jaya Patel Vs. Gas Jeans Private Limited and Others, Company Appeal (AT) (Ins) No. 308 of 2018*

Facts: the Appellant had filed a petition under section 433 (e) and section 343(1) of companies Act, 1956 which was transferred pursuant to Rule 5 read of companies Act (Transfer of Pending Proceeding) Rules, 2016. The Ld. Adjudicating Authority vide its order admitted the application under Section 9 of IBC, 2016 and appointed interim resolution Professional.

Distinguishing Note:

Hon'ble NCLAT has held that an application under section 9 of IBC, cannot be preferred before the completion of 10 days from sending the demand notice. Since the demand notice and application u/s 9 of the IBC were on the same date, the admitted section 9 application filed by the Operational Creditor was not maintainable (para 1 @ 3 & para 4 @ page No.5 of Respondent's Compilation of Judgments)

Whereas, the said case is not applicable in the present proceedings since the period of 10 days was provided prior to filing of the application u/s 9 of the IBC. Relevant timeline is provided hereinafter:

1. November 18, 2019 – Service of demand notice via email as per Rule 5(2) (b) of the I&B (Application to Adjudicating Authority) rules, 2016 (Page No. 80-98 @ 80 of Appeal)

2. November 21, 2019 – Service of demand notice via speed post as per Rule 5(2)(a) of the I&B (Application to Adjudicating Authority) Rules, 2016 (Page No.80-100 @99-100 of Appeal)

3. December 13, 2019 – Filing of application u/s 9 of IBC (Page No.258 of Appeal)

- Neeraj Jain Vs. Cloudwalker Streaming Technologies Pvt. Ltd and ors, Company Appeal (AT) (Ins) no. 1354 of 2019.

Facts: the said appeal was filed by the erstwhile director of the Corporate Debtor. The present appeal arose out of an order passed by the Id. Adjudicating Authority, wherein the Id Adjudicating Authority had admitted the application under section 9 of IBC, 2016.

Distinguishing note:

Hon'ble NCLAT in the present judgment had set aside the judgment passed by the Id. Adjudicating Authority wherein the CIRP was initiated against the Corporate Debtor.

Hon'ble NCLAT held that the operational Creditor failed to submit any documents to prove the existence of the operational debt and the amount in default. Furthermore, the operational creditor had

also failed to submit the copies of the invoice, copy of bank statement and relevant documents. (Para 79 @ 34-35 of judgment).

The Operational Creditor had issued a notice for payment of due, failing which the dispute shall be referred to arbitration. (Para 79 @ 34 – 35 of judgment)

Whereas, the said case is not applicable in the present proceedings since, the debt herein is due, admitted and defaulted:

- The Respondent provided a Reconciled balance confirmation vide emails dated September 21, 2019 and September 25, 2019 for Rs. 6,80,57,809 (Page No. 68 – 70 of Appeal)
- Appellant has attached the Invoices for Rs. 7,46,286 raised by the Appellant between the period of September 18, 2019 to October 10, 2019 – invoices duly acknowledged by the Respondent (Page No. 8-9; 144-169 of Appeal).

6. The Appellant has raised the issue of creation of false disputes and in that context has cited the judgment of *Mobilox Innovations Private Limited Vs. Kirusa Software Private Limited in Civil Appeal No. 9405 of 2017*.

7. The Respondent is a Real Estate Developer and over a period of time has established a valuable reputation with regard to Real Estate Business activity and has undertaken various commercial / residential and other related activities in and around Bangalore for a value of about Rs. 1200 Crore. The Respondent has also entered into Joint Development

Agreement with Land owners for developing projects sites of over 5 million square feet covering commercial and residential space (Annexure R2 of Statement of Objections). The Respondent is duty bound to deliver the property developed with best quality of construction as there is defect liability clause in the respective agreements. The defect liability period is varying up to 5 years. In order to finance the construction projects the Respondent has availed various types of loans for a total sum of Rs.980.50 Crores. There are multiple clauses in the agreement which provides for liability in respect of defects and delay in delivery in apartments. They are engaging the best architects like Thomas Consultants, VVT Consortium, Gridhar Associates etc.

8. Based on assurance from the Appellant that they will supply best quality products and hence Respondent has placed the purchase order with the Appellant for the stated materials as above. They have also attached a copy of purchase order with terms and conditions *at Page No.141 to 146 of the Statement of Objections*. The Terms and Conditions speaks of delivery time, inspection, jurisdiction of Bangalore, Arbitration, Inferred Liquidated Damages, per day of delay etc. Clause 10 and 11 of the purchase order for ease of convenience is reproduced below:

Clause 10- Jurisdiction : This contract shall be deemed to have been made under the Contract Act and the same shall be subject to the jurisdiction of Bangalore.

Clause -11: Arbitration – Any dispute arising out of the contract made by this order shall be referred to arbitration as defined under the Arbitration Act and statutory amendments made thereto or approach appropriate legal forum for any loss suffered by the purchaser.

9. They have also produced details of payments made to Appellant from September, 2014 to February, 2019 with varying in figures amounting to approx. Rs. 125 crores. The Respondent has also annexed copy of emails at Annexure R-8, 9 &10 at page No.154 to 191 of the Statement of Objections. The copy of email and other debit notes issued for the defects on various dates. All these reflect correspondence of August 2016, February, 2018, September 2018 and then about the incomplete works from email of June, 2019 and Debit note of November 2018.

10. The Respondent has alleged that Appellant have manipulated some of the officers working the Respondent's Account Department and obtained confirmation letter dated 22nd March, 2019 which was withdrawn by the Respondent on 03rd May, 2019 and in the Process the Respondent has also to file FIR against the Deputy General Manager for issuing such balance confirmation certificate. The Respondent has also alleged that vide A.A No. 25025 of 2019 has filed dated 03.12.2019 before the XXVIII Additional City Civil Sessions Judge, Mayo Hall Unit (CCH-29), Mayo Hall, Bengaluru under Section 9 of the Arbitration and Conciliation Act, 1996, directing the Respondent to deposit a sum of Rs. 66 Crore Approx.

11. As far as Demand Notice is concerned, the Respondent has raised that there was no provision to pay interest at the rate of 24 % per annum as per the terms of the purchase order. No doubt it is mentioned in the invoice but this is a unilateral Act by the Appellant and not accepted by the Respondent. Similarly, the amount reflected in the invoice is not tallying to the accepted confirmation of balances. They have also raised the issue that certain documents produced in the Appeal, they are not part of the proceedings before Adjudicating Authority and hence the same cannot be considered to improve their case at a later stage and have cited the judgment in MS Gill Vs. Chief Election Commissioner as reported in AIR 1978 SC 851.

12. The Appellant has also produced the ICICI Bank Letter but the same is unable to confirm how much money is received from the Corporate Debtor. They have also alleged that the Appellant claim that they sent a notice as well as an email dated 18/11/2019. The said email was not produced along with the Petition before the Adjudicating Authority. The only notice which was produced before the Adjudicating Authority is the Form-3 and Form-4 notice dated 18/11/2019. The email dated 18/11/2019 refers to an attachment. However, no attachment is produced alongwith the said notice. The Demand notice was received by the Respondent on 06.12.2019 and the same was replied on 09.12.2019 wherein they have raised the issue of purchase orders, terms and

conditions particularly, inspection and rejection. They have also mentioned that against the purchase order for a total value of Rs. 115.85 Crore, the Respondent has made a payment of Rs.125.36 Crores on various dates. They have also raised the issue of debits notes and the defects reported to the Respondent in April, 2019 and also certain other snags as reports in various emails. They have also disputed charging of interest at the rate of 24 % p.a which, nowhere was existing in the purchase orders and has claimed an amount of Rs. 9 Crore to be recovered from the appellant towards defective goods supplied to the Respondent and has resorted to Arbitration Proceedings in line with the purchase orders terms and conditions. They have also raised that the case argued in the Appeal is in variation to the case as argued before the Adjudicating Authority and in variation to the notice issued under Section 8. They have also raised the issue that there is a genuine pre-existing dispute which is proved from the records and initiation of Arbitration Proceedings.

13. We have gone through the various submissions made by the parties and carefully gone through the Hon'ble Supreme Court Judgment *Mobilox Innovations Private Limited Vs. Kirusa Software Private Limited in Civil Appeal No. 9405 of 2017*. For the brevity or clarity, Section 8 &9 of the Code is reproduced below:

Section 8 -Insolvency Resolution by Operational Creditor. - (1)
An operational creditor may, on the occurrence of a default,

deliver a demand notice of unpaid operational debtor copy of an invoice demanding payment of the amount involved in the default to the corporate debtor in such form and manner as may be prescribed.

(2) The corporate debtor shall, within a period of ten days of the receipt of the demand notice or copy of the invoice mentioned in sub-section (1) bring to the notice of the operational creditor—

(a) existence of a dispute, (if any) or record of the pendency of the suit or arbitration proceedings filed before the receipt of such notice or invoice in relation to such dispute;

(b) the payment of unpaid operational debt—

(i) by sending an attested copy of the record of electronic transfer of the unpaid amount from the bank account of the corporate debtor; or

(ii) by sending an attested copy of record that the operational creditor has encashed a cheque issued by the corporate debtor.

Explanation.—For the purposes of this section, a “demand notice” means a notice served by an operational creditor to the corporate debtor demanding payment of the operational debt in respect of which the default has occurred.

Section 9. Application for initiation of corporate insolvency resolution process by operational creditor—

(1) After the expiry of the period of ten days from the date of delivery of the notice or invoice demanding payment under sub-section (1) of section 8, if the operational creditor does not receive payment from the corporate debtor or notice of the dispute under sub-section (2) of section 8, the operational creditor may file an application before the Adjudicating Authority for initiating a corporate insolvency resolution process.

(2) The application under sub-section (1) shall be filed in such form and manner and accompanied with such fee as may be prescribed.

(3) The operational creditor shall, along with the application furnish—

(a) a copy of the invoice demanding payment or demand notice delivered by the operational creditor to the corporate debtor;

(b) an affidavit to the effect that there is no notice given by the corporate debtor relating to a dispute of the unpaid operational debt;

(c) a copy of the certificate from the financial institutions maintaining accounts of the operational creditor confirming that there is no payment of an unpaid operational debt by the corporate debtor, if available;

(d) a copy of any record with information utility confirming that there is no payment of an unpaid operational debt by the corporate debtor, if available; and

(e) any other proof confirming that there is no payment of an unpaid operational debt by the corporate debtor or such other information, as may be prescribed.

(4) An operational creditor initiating a corporate insolvency resolution process under this section, may propose a resolution professional to act as an interim resolution professional.

(5) The Adjudicating Authority shall, within fourteen days of the receipt of the application under sub-section (2), by an order—

(i) admit the application and communicate such decision to the operational creditor and the corporate debtor if,—

(a) the application made under sub-section (2) is complete;

(b) there is no payment of the unpaid operational debt;

(c) the invoice or notice for payment to the corporate debtor has been delivered by the operational creditor;

(d) no notice of dispute has been received by the operational creditor or there is no record of dispute in the information utility; and

(e) there is no disciplinary proceeding pending against any resolution professional proposed under sub-section (4), if any.

(ii) reject the application and communicate such decision to the operational creditor and the corporate debtor, if—

(a) the application made under sub-section (2) is incomplete;

(b) there has been payment of the unpaid operational debt;

(c) the creditor has not delivered the invoice or notice for payment to the corporate debtor;

(d) notice of dispute has been received by the operational creditor or there is a record of dispute in the information utility;

or

(e) any disciplinary proceeding is pending against any proposed resolution professional:

Provided that Adjudicating Authority, shall before rejecting an application under subclause (a) of clause (ii) give a notice to the applicant to rectify the defect in his application within seven days of the date of receipt of such notice from the adjudicating Authority.

(6) The corporate insolvency resolution process shall commence from the date of admission of the application under sub-section (5) of this section.

In Mobilox Innovations Private Limited Vs. Kirusa Software Private Limited in Civil Appeal No. 9405 of 2017 Para 24 & 25 of Hon'ble Supreme Court Judgment reflects as below:

Para 24 - The scheme under Sections 8 and 9 of the Code, appears to be that an operational creditor, as defined, may, on the occurrence of a default (i.e., on non-payment of a debt, any part whereof has become due and payable and has not been repaid), deliver a demand notice of such unpaid operational debt or deliver the copy of an invoice demanding payment of such amount to the corporate debtor in the form set out in Rule 5 of the Insolvency and Bankruptcy (Application to Adjudicating Authority) Rules, 2016 read with Form 3 or 4, as the case may be (Section 8(1)). Within a

period of 10 days of the receipt of such demand notice or copy of invoice, the corporate debtor must bring to the notice of the operational creditor the existence of a dispute and/or the record of the pendency of a suit or arbitration proceeding filed before the receipt of such notice or invoice in relation to such dispute (Section 8(2)(a)). What is important is that the existence of the dispute and/or the suit or arbitration proceeding must be pre-existing – i.e. it must exist before the receipt of the demand notice or invoice, as the case may be. In case the unpaid operational debt has been repaid, the corporate debtor shall within a period of the self-same 10 days send an attested copy of the record of the electronic transfer of the unpaid amount from the bank account of the corporate debtor or send an attested copy of the record that the operational creditor has encashed a cheque or otherwise received payment from the corporate debtor (Section 8(2)(b)). It is only if, after the expiry of the period of the said 10 days, the operational creditor does not either receive payment from the corporate debtor or notice of dispute, that the operational creditor may trigger the insolvency process by filing an application before the adjudicating authority under Sections 9(1) and 9(2). This application is to be filed under Rule 6 of the Insolvency and Bankruptcy (Application to Adjudicating Authority) Rules, 2016 in Form 5, accompanied with documents and records that are required under the said form. Under Rule 6(2), the applicant is to dispatch by registered post or speed post, a copy of the application to the registered office of the corporate debtor. Under Section 9(3), along with the application, the statutory requirement is to furnish a copy of the invoice or demand notice, an affidavit to the effect that there is no notice given by the corporate debtor relating to a dispute of the unpaid

operational debt and a copy of the certificate from the financial institution maintaining accounts of the operational creditor confirming that there is no payment of an unpaid operational debt by the corporate debtor. Apart from this information, the other information required under Form 5 is also to be given. Once this is done, the adjudicating authority may either admit the application or reject it. If the application made under sub-section (2) is incomplete, the adjudicating authority, under the proviso to sub-section 5, may give a notice to the applicant to rectify defects within 7 days of the receipt of the notice from the adjudicating authority to make the application complete. Once this is done, and the adjudicating authority finds that either there is no repayment of the unpaid operational debt after the invoice (Section 9(5)(i)(b)) or the invoice or notice of payment to the corporate debtor has been delivered by the operational creditor (Section 9(5)(i)(c)), or that no notice of dispute has been received by the operational creditor from the corporate debtor or that there is no record of such dispute in the information utility (Section 9(5)(i)(d)), or that there is no disciplinary proceeding pending against any resolution professional proposed by the operational creditor (Section 9(5)(i)(e)), it shall admit the application within 14 days of the receipt of the application, after which the corporate insolvency resolution process gets triggered. On the other hand, the adjudicating authority shall, within 14 days of the receipt of an application by the operational creditor, reject such application if the application is incomplete and has not been completed within the period of 7 days granted by the proviso (Section 9(5)(ii)(a)). It may also reject the application where there has been repayment of the operational debt (Section 9(5)(ii)(b)), or the creditor has not delivered the invoice

or notice for payment to the corporate debtor (Section 9(5)(ii)(c)). It may also reject the application if the notice of dispute has been received by the operational creditor or there is a record of dispute in the information utility (Section 9(5)(ii)(d)). Section 9(5)(ii)(d) refers to the notice of an existing dispute that has so been received, as it must be read with Section 8(2)(a). Also, if any disciplinary proceeding is pending against any proposed resolution professional, the application may be rejected (Section 9(5)(ii)(e)).

Para 25 - The adjudicating authority, when examining an application under Section 9 of the Act will have to determine:

- (i) Whether there is an “operational debt” as defined exceeding Rs.1 lakh? (See Section 4 of the Act)*
- (ii) Whether the documentary evidence furnished with the application shows that the aforesaid debt is due and payable and has not yet been paid? and*
- (iii) Whether there is existence of a dispute between the parties or the record of the pendency of a suit or arbitration proceeding filed before the receipt of the demand notice of the unpaid operational debt in relation to such dispute?*

If any one of the aforesaid conditions is lacking, the application would have to be rejected. Apart from the above, the adjudicating authority must follow the mandate of Section 9, as outlined above, and in particular the mandate of Section 9(5) of the Act, and admit or reject the application, as the case may be, depending upon the factors mentioned in Section 9(5) of the Act.

14. On going through the submissions made by the parties and keeping in mind the provisions of law laid down in the Code and the Hon’ble Apex Court

Judgment which has made the provisions of applicability of the Code amply clear as far as initiation of proceedings by Operational Creditor against the Corporate Debtor is concerned, we are very much clear that the following facts are proved beyond doubt which has been complied with in accordance with the Hon'ble Apex Court Judgments and provisions of the Code. The debt became "due" from July 2018, the question is whether it became "payable" by the Corporate Debtor under the law, the answer is in "negative" because there were quality & other issues raised by the Corporate Debtor. The Operational Creditor has issued a Demand Notice dated 18.11.2019 received on 06.12.2019 by the Corporate Debtor and within the stipulated period, the Corporate Debtor vide its letter dated 09.12.2019 has replied and proved beyond doubt that there is an existence of dispute particular the cracks in the projects sites, reduced quality of goods supplied, short supply of concrete multiple snags in windows and doors etc & also raising issue to initiate arbitration proceedings for excess sum of over Rs.9.51 Crore paid to the Appellant etc. This meets the criteria of genuine dispute raised within stipulated period. Accordingly, under Section 9(5)(ii)(d) Application needs to be rejected. The provision of the Code cannot be invoked for recovery of outstanding amount as well as it cannot be misused to drop the curtain on a healthy organization. The Objective of the Code is to consolidate and amend the laws relating to reorganization and Insolvency Resolution of Corporate Persons. Using the platform of the Code, threatening the vendor to release even disputed amount is not fair and equitable.

15. Hence in the facts and circumstances, we do not find any merit in the appeal and the Adjudicating Authority has rightly rejected the Application under Section 9 of the Code. The Appeal deserves to be dismissed and hence dismissed. No order as to costs.

**[Justice Bansi Lal Bhat]
Acting Chairperson**

**[Justice Anant Bijay Singh]
Member (Judicial)**

**[Dr. Ashok Kumar Mishra]
Member (Technical)**

15th February, 2021

New Delhi

Raushan.K