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CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH

SERVICE TAX APPEAL NO. 51555 OF 2022

(Arising out of Order-in-Original No. 70/Commr/Delhi East/AP/2022 dated 11.03.2022 passed by Commissioner, Central Goods and Service Tax, GST Delhi East Commissionerate, New Delhi-110002)

Haldiram Marketing Pvt. Ltd. **...Appellant**
H-3, B-1, Mathura Road,
Mohan Co-Operative Industrial Estate,
Badarpur, Delhi-110044

versus

Commissioner, **...Respondent**
Central Goods and Service Tax,
GST Delhi East Commissionerate,
C.R. Building, I.P. Estate,
New Delhi

APPEARANCE:

Shri B.L. Narasimhan and Ms. Poorvi Asati, Advocates for the Appellant
Shri Radhe Tallo, Authorized Representative for the Department

CORAM:

HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)

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Date of Hearing: 18.11.2022
Date of Decision: 13.02.2023

FINAL ORDER NO. _50122/2023_

JUSTICE DILIP GUPTA:

Haldiram Marketing Private Limited [1] has filed this appeal to assail the order dated 11.03.2022 passed by the Commissioner, CGST East-Delhi [2] confirming the demand of service tax by invoking the

1. the appellant
2. the Commissioner

extended period of limitation contemplated under the proviso to section 73 (1) of the Finance Act 1994[3] with penalty and interest.

2. The appellant is engaged in running food outlets where customers can either purchase packaged foods like sweets or namkeen or avail restaurant dining facilities. Additionally, the appellant also provides the facility of „take-away" of food items.

3. An audit of the appellant was conducted and it was noticed that the appellant had failed to pay due service tax on the activity of take-away of food items as well as on the share of rent received from the associated enterprise. Accordingly, a show cause notice dated 28.09.2020 proposing service tax demand of Rs. 23,09,45,317/- with interest and penalties was issued to the appellant with the following allegations:

(a) The appellant was providing services in respect of take-away orders by way of preparing and packaging food items for the convenience of customers;

(b) The customers availed services of the chef by placing customized orders and it was not the case where the appellant was merely purchasing and selling food;

(c) The invoices raised by the appellant involved an inseparable service component charged from the customers;

(d) The value of goods was same in respect of dine-in or take-away orders;

(e) The Central Board of Indirect Taxes and Customs had also clarified, by way of a publication in leading newspapers, that take-away food would also suffer service tax at the same rate as dine-in;

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3. the Finance Act

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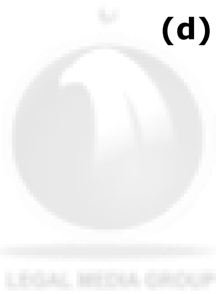
(a) Restaurant services were taxable in terms of section 66E(i) of the Finance Act which provided that the service portion of an activity involving supply of food or drinks would constitute a declared service;

(b) Exemption under Notification 25/2012-ST dated 20.06.2012 in respect of restaurant services was available only in respect of non-airconditioned restaurants;

(c) The appellant had sublet a certain portion of the space rented by it from DIAL to its associated enterprise, and on such account, the appellant received one-third portion of the rent from the associated enterprise. The rental amount received by the associated enterprise was in lieu of sub-letting of immovable property and was taxable; and



(d) The appellant had intentionally and wilfully suppressed the fact of provision of taxable services and failed to declare the same in its ST-3 Returns. Further, the said contravention would not have come to the notice of department, if the audit had not been conducted. Accordingly, the extended period of limitation was invokable.

4. The appellant submitted a reply to the show cause notice asserting that it was not required to pay service tax on the impugned activities and, therefore, the show cause notice should be dropped.

5. The Commissioner passed the impugned order dated 11.03.2022 confirming the demand of Rs. 20,12,46,762/- with interest and penalties. However, the demand of Rs. 02,96,98,555/- was dropped on account of cum-tax benefit with respect to the demand on take-away of

food items as well as on the double-taxation of the amount for the month of November 2015. The findings recorded by the Commissioner are as follows:

> "3. From the SCN as well as the written submissions of the Noticee, I find that it is an admitted fact on record that such cooked food is being prepared at their respective outlets and are being sold to the customers either by way of service in or take-away, as per the requirement of each of the customers. Presently, the dispute is limited to the issue of cooked food sold by way of take-away on which Service Tax has been sought to be levied and charged from the Noticee vide the subject SCN.
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> xxxxxxxxxx
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> 5. I find that the notice was providing restaurant services and the restaurant service is covered in declared service under clause (i) of Section 66E of Finance Act, 1994. *****
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> xxxxxxxxxx
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> 18. In this context I find that when restaurant undertake sale, service is also rendered simultaneously. Therefore, the provision of take-away food and drinks involves the rendition of service and the mode of sale, that is, by way of take away, has no bearing in the matter. As far as case laws which have been relied upon by the noticee, ratio of said decisions are not applicable to the present case.
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> xxxxxxxxxx
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> 24. I find that the notice has relied on the Judgment of Madras High Court in the case of Anjappar Chettinad A/C Restaurant, M/s RSM Foods (P) Limited, M/s Thalapakati Hotels Private Limited, M/s Prasanam Foods (P) Limited vs. Joint Commissioner, the Commissioner of GST and Central Excise, 2021 (6) TMI 226. In this regard I find that ratio of judgment is not applicable in the present case as the issue involved in the present case is service portion involved in the take away.
>
> xxxxxxxxxx

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> 35. From the SCN as well as the written submissions of the Noticee, **I find it an admitted fact on record that the noticee have taken a premises on rent from DIAL and they have an agreement with DIAL for the said purpose. It is also not disputed that one-third portion of cost of the said premise is shared by M/s Haldiram Snacks Pvt. Ltd., with the notice.** Further, the notice themselves admitted that the products manufactured by M/s Haldiram Snacks Ltd. are also sold from the premises which had been taken on rent by the notice. **I find it rational ground that M/s Haldiram Snacks Pvt. Ltd. pays the rent to the noticee for the space shared by them in the premises.** Same time I do not find force in the submission of the noticee that M/s Haldiram Snacks Pvt. Ltd. share the rent to give financial help to the noticee. **Therefore, permitting M/s Haldiram Snacks to use a part of the premises for the sale of their products is nothing but sub-letting of the property.**
>
> **(emphasis supplied)**

6. This appeal has been filed to assail the aforesaid order passed by the Commissioner to the extent it has confirmed the demand of service tax.

7. Shri B.L. Narasimhan, learned counsel for the appellant made the following submissions:

i. The activity of take-away of food items is not susceptible to service tax. The transaction involving supply of goods on take-away basis is a pure sale transaction and does not entail any service element rendered to customers. The said transaction is, therefore, excluded from the definition of „service" under section 65B(44) of the Finance Act. In this connection, reliance has been placed on **Anjappar Chettinad A/C Restaurant, M/s RSM Foods (P)**

Ltd., M/s. Thalapakatti Hotels Pvt. Ltd., M/s Prasanam Foods (P) Ltd. vs. **Joint Commissioner, The Commissioner of GST and Central Excise, The Additional Commissioner of GST and Central Excise**[4], wherein it has been held that the provision of food and drink through take-away would tantamount to sale of food and would not attract service tax levy;

ii. Reliance has also been placed on the following decisions:

(a) **Hotel Utsav** vs. **C.C.E. & S.T., Surat-I**[5];

(b) **Indian Railways C. & T. Corpn. Ltd.** vs. **Govt. of NCT of Delhi**[6];

(c) **M/s. Hotel Priya** vs. **Commissioner of GS & Central Excise, Chennai**[7];

(d) **M/s. Ambedkar Institute of Hotel Management** vs. **Commissioner of Central Excise and Service Tax, Chandigarh**[8];

(e) **M/s. Luxmi Enterprises** vs. **Commissioner (Appeals), Customs, Central Excise and Service Tax, Lucknow**[9]

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iii. Reliance has also been placed on a Circular dated 24.09.1997, which clarifies that delivery of food, where there is no dining service extended, would not be subject to service tax and to the Circular dated 10.09.2004, which clarifies that free home delivery of

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4. W.P. No. 13469 of 2020 decided on 20.05.2021 (Madras High Court)

5. Service Tax Appeal No. 10130 of 2021 decided on 07.03.2022 (CESTAT-Ahmedabad)

6. 2010 (20) S.T.R. 437 (Del.)

7. Service Tax Appeal No. 75 of 2011 decided on 16.08.2018 (CESTAT-Chennai)

8. 2015 (40) S.T.R. 823 (Tri.-Del.)

9. Service Tax Appeal No. 60779 of 2013 decided on 10.01.2018 (CESTAT-Allahabad)

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food by hotels and restaurants would not be subject to service tax;

iv. Reliance has also been placed on the Circular dated 28.02.2011, issued at the time of introduction of restaurant services in 2011, which clarifies that pick-up or delivery of foods or goods sold at MRP would tantamount to mere sale and would be outside the purview of service tax;

v. Reference has also been made to the clarification issued to a restaurant by the Deputy Commissioner, Central Excise & Service Tax Division, Chandigarh by letter dated 13.08.2015;

vi. Payment of VAT and service tax is mutually exclusive;

vii. In any case, value of pre-packaged goods should not be included in the taxable value and accordingly, demand has been computed incorrectly;

viii. Assuming that the activity of take-away involves service portion, still service tax cannot be levied in absence of machinery provisions with respect to valuation;

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ix. No service tax can be levied on the amount received from associated enterprise as it is towards sharing of space. The impugned order has, however, confirmed the demand of service tax on the amount received by the appellant from the associated enterprise on the ground that the appellant had sub-let some portion of the premises to its associated enterprise and the same would be taxable under „renting of immovable property“ service in terms of section 60(90a) as well as section 65(105)(zzzz) of the Finance Act;

x. The show cause notice as well as impugned order invoked obsolete provisions i.e. provisions in force during the positive list regime, for confirming the demand pertaining to negative list period. Thus, since both the show cause notice and the impugned order have invoked incorrect provisions, the demand cannot be sustained. In this regard, reliance has been placed on the following decisions wherein it has been held that demand invoking obsolete provisions would not be sustainable:

(a) **FICCI** vs. **CST, Delhi**[10]**;**

(b) **CST** vs. **The Peoples' Choice**[11]**;**

(c) **Govind Saran Ganga Saran** vs. **Commissioner of Sales Tax**[12]**; and**

(d) **Delta International Limited** vs. **Commissioner of Customs**[13]

xi. The appellant is selling its own goods as well as goods of the associated enterprise purchased by it from the leased premises. Thus, to this extent, the transaction between the appellant and associated enterprise with respect to goods is a sale transaction; and

xii. The extended period of limitation could not have been invoked and so the entire demand is time barred.

8. Dr. Radhe Tallo, learned authorized representative appearing for the department, however, supported the impugned order and submitted that it does not call for any interference in this appeal. Learned authorized representative submitted that the appellant was providing „restaurant services", which is a declared service under section 66E(i) of

10. 2014 TIOL 701 (Tri-Del.)
11. 2014-TIOL-431-HC-KAR-ST
12. 1985 (Supp) SCC 205
13. 2012 (281) ELT 400 (Cal)

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the Finance Act and that the exemption under the notification dated 20.06.2012, as amended by notification dated 01.03.2013, is for the activities performed in non air-conditioned restaurant and any activity related to food or any article for human consumption performed in restaurants having air-conditioning facility would be subject to service tax. In the present case, the appellant is providing restaurant services whereby food and other articles for human consumption and drinks are supplied by take-away services. The activities performed by the appellant are also preparations and supply of food items, for which the services chefs are required. Thus, the consideration charged by the appellant for the take-away food items involves the value of goods and material used by the appellant for the preparation of food items as also the service portion of the preparation, packing and delivery of food and would fall under „restaurant services".

9. The submissions advanced by the learned counsel for the appellant and the learned authorized representative appearing for the department have been considered.

10. The period involved in this appeal is from April 2014 to June 2017 and the issue involved is regarding levy of service tax on the activity of take-away of food as well as on the rent shared by the associated enterprise.

11. The contention of appellant is that it sells the take-away food items over the counter whereas in dining services provided to the customers, food is served on the tables and host of services have to be provided.

12. To appreciate the issues, it would be useful to reproduce the relevant provisions of the Finance Act and the Circular/Clarification issued by the Government from time to time.

13. Section 65B(44) of the Finance Act defines „service" and the relevant portion is reproduced below:

> "**65B(44)** "service" means any activity carried out by a person for another for consideration, and includes a declared service, but shall not include–
>
> (a) an activity which constitutes merely,–
>
> (i) a transfer of title in goods or immovable property, by way of sale, gift or in any other manner; or
>
> (ii) such transfer, delivery or supply of any goods which is deemed to be a sale within the meaning of clause (29A) of article 366 of the Constitution; or
>
> (iii) a transaction in money or actionable claim;"

14. Section 66(E) deals with „declared services" and the relevant portion is reproduced below:

> "**Declared Services.**
>
> **66E.** The following shall constitute declared services, namely:-
>
> *****
>
> **(i)** service portion in an activity wherein goods, being food or any other article of human consumption or any drink (whether or not intoxicating) is supplied in any manner as a part of the activity;"

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15. A Circular dated 28.02.2011 was issued by the Ministry of Finance, Department of Revenue at the time when „restaurant services" were made taxable and the relevant portion is reproduced below:

"**Circular: 334/3/2011-TRU dated 28-Feb-2011**

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Budget 2011-12 – Changes and Clarifications on Service tax

F.No. 334/3/2011-TRU, dated 28-2-2011

Government of India

Ministry of Finance (Department of Revenue)

Central Boards of Excise & Customs, New Delhi

*****

Scope of New Services

1. Services provided by a restaurant

1.1 Restaurants provide a number of services normally in combination with the meal and/or beverage for a consolidated charge. These services relate to the use of restaurant space and furniture, air-conditioning, well-trained waiters, linen, cutlery and crockery, music, live or otherwise, or a dance floor. The customer also has the benefit of personalized service by indicating his preference for certain ingredients e.g. salt, chilies, onion, garlic or oil. The extent and quality of services available in a restaurant is directly reflected in the margin charged over the direct costs. It is thus not uncommon to notice even packaged products being sold at prices far in excess of the MRP.

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1.4 **The new levy is directed at services provided by high-end restaurants that are air-conditioned and have license to serve liquor. Such restaurants provide conditions and ambience in a manner that service provided may assume predominance over the food in many situations.** It should not be confused with mere sale of food at any eating house, where such services are materially absent or so minimal that it will be difficult to establish that any service in any meaningful way is being provided.

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1.6 **The levy is intended to be confined to the value of services contained in the composite contract and shall not cover either the meal portion in the composite contract or mere sale of**

> **food by way of pick-up or home delivery, as also goods sold at MRP.** Finance Minister has announced in his budget speech 70% abatement on this service, which is, inter-alia, meant to separate such portion of the bill as relates to the deemed sale of meals and beverages. The relevant notification will be issued when the levy is operationalized after the enactment of the Finance Bill."
>
> **(emphasis supplied)**

16. The clarification dated 13.08.2015 issued by the Deputy Commissioner, Central Excise and Service Tax Division, Chandigarh is reproduced below**:**

> "**It is clarified that in case of the transaction involving Pick-Up or Home Deliveries of the food sold by the Restaurant, the dominant nature of the transaction is that of sale and not service as the food is not served at the Restaurant** and further no other element of service which is offered at the restaurants, be it ambience, live entertainment, if any, air conditioning, or personalized hospitality is offered. The Service Tax can be levied if there's an element of 'Service' involved which would typically the case where food is served in restaurant.
>
> The above transaction is not liable to Service Tax, being sale in nature, only if, no amount is charged for free delivery of food."
>
> **(emphasis supplied)**

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17. The Circular dated 28.02.2011 issued by Ministry of Finance at the time when „restaurant service" was made taxable mentions that the levy was intended to be confined to the value of services contained in the composite contract and was not to cover either the meal portion of the composite contract or mere sale of food by way of pickup or home delivery. The clarification letter dated 13.08.2015 issued by the Deputy Commissioner also clarifies that in case of transaction involving pickup

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or home deliveries of the food sold by the restaurant, the dominating nature of the transaction is that of sale and not service, as the food is not served at the restaurant and no other element of service is offered. The said transaction would, therefore, not be leviable to service tax, being in the nature of sale only.

18. The Madras High Court in **Anjappar Chettinad**, after examining the aforesaid Circular dated 28.02.2011 and the clarification letter dated 13.08.2015, also held that in take-away of food items service tax would not be leviable as it would be a case of sale and the relevant portions of the judgment are as follows:

> "This batch of Writ Petitions involves an interesting question as to the liability to service tax under the Finance Act, 1994 (in short „Act"), on food that is „taken away" or collected from restaurants or eateries, in parcels.
>
> *****
>
> 5. **According to the petitioners, there is no liability for sale of food at the take-away counter or by parcel. They would state that the sale of packaged food constitutes pure trading activity and there is no component of service involved therein. They rely on the definition of 'service' under Section 65B(44), which excludes the transfer of title in goods by way of sale.** In the light of this exclusion, parcel sales or take away food would stand outside the ambit of service tax.
>
> 6. According to them, in parcel sales, there could be no artificial splitting of transactions between one of „service" and one of „sale" with the attempt to bring the same under the purview of the former. **The petitioners rely on letter bearing No.DOF 334/3/2011-TRU dated 28.02.2011 which had, according to them, clarified that service tax is not intended to cover sale of food that is collected or picked up for consumption elsewhere.**

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26. Thus, not all services rendered by restaurants in the sale of food and drink are taxable and it is only certain specified situations that attract tax. **The sale of food and drink simplicitor, services of selection and purchase of ingredients, preparation of ingredients for cooking and the actual preparation of the food and drink would not attract the levy of tax. Only those services commencing from the point where the food and drinks are collected for service at the table till the raising of the bill, are covered.** This would encompass a gamut of services including arrangements for seating, décor, music and dance, both live and otherwise, the services of Maître D"Or, hostesses, liveried waiters and the use of fine crockery and cutlery, among others. The provision of the aforesaid niceties are critical to the determination as to whether the establishment in question would attract liability to service tax, and that too, only in an air-conditioned restaurant.

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27. In the case of take-away or food parcels, the aforesaid attributes are conspicuous by their absence. In most restaurants, there is a separate counter for collection of the take-away food parcels. Orders are received either over telephone, by e-mail, online booking or through a food delivery service such as swiggy or zomato. Once processed and readied for delivery, the parcels are brought to a separate counter and are picked up either by the customer or a delivery service. More often than not, the take-away counters are positioned away from the main dining area that may or may not be air-conditioned. In any event, the consumption of the food and drink is not in the premises of the restaurant. **In the aforesaid circumstances, I am of the categoric view that the provision of food and drink to be taken-away in parcels by restaurants tantamount to the sale of food and drink and does not attract service tax under the Act.**

28. The petitioners have brought to my notice several orders passed by the Appellate

> **Commissioners stationed in Chennai and any other parts of the State who have taken a view that take away services would not attract liability to Service tax.** (Order in Appeal No.445 of 2018 dated 28.09.2018 passed by the Commissioner (Appeals), Chennai, Order in Appeal No.147 of 2019 dated 25.03.2019 passed by the Commissioner (Appeals), Coimbatore and Order in Appeal No.16 of 2020 dated 23.03.2020 passed by the Commissioner (Appeals), Coimbatore. In some cases, I am informed that appeals have not been filed by the Department and thus the prevailing view, even within the Department is that there would be no service tax liability on take away food."
>
> **(emphasis supplied)**

19. It is seen that in case of take-away of food, the appellant sells the food/packaged items, as chosen by the customer, over the counter and this would amount to sale of goods. Services such as dining facility, washing area, clearing of the tables after the food has been eaten are, therefore, not involved. The activities of preparation of food and packing thereof by the appellant in case of take-away items are conditions of sale of such food, wherein the intention of the customer is to merely buy such packaged product from the appellant, and not to avail any restaurant services.

20. Learned counsel also pointed out that this issue was also examined by the Commissioner (Appeals) in Appeal No. 147/2019-ST decided on 25.03.2019 in the matter of **Anjappar Chettinad**, which order was accepted by the department on 17.06.2019. It would, therefore, be useful to reproduce the relevant portions of the order passed by the Commissioner (Appeals) and they are as follows:

> "09. **The appellant has argued that in the case of takeaway/parcel/home delivery, no services are involved unlike in the restaurant, where the**

consumers enjoy a number of services namely the ambience, the waiter's services, the tables and chairs at the restaurant, etc. But in the case of takeaway/parcel, the customer is not exposed to any of these services and hence no service tax is applicable as the clients/consumers do not receive any service, but only sale of food; that there should be supply of goods and service activity to happen together to levy service tax whereas in their case, the activity involves 'supply of goods' only without any service; and that the intention of the Government is not to levy service tax on the non service activity and serving of food or beverages in the restaurant cannot be equated with tax on sale of goods. Thus, in the absence of any service, no service tax is leviable in their case.

*****

As seen from the above clarification, 'service of food or beverages' is an essential element for levy of service tax which is absent as far as food/beverages provided as take away/parcel/home delivery. Since they are not consumed in any part of the restaurant premises no service is involved in supply of such activity. Therefore, I am not in agreement with the LAA's decision of confirming service tax on the activities of the appellant under 'Restaurant Service'.

11. Above apart, in terms of Section 66E(i) of the Finance Act, 1994 'service portion in an activity wherein goods, being food or any other article of human consumption or any drink (whether or not intoxicating) is supplied in any manner as a part of the activity' is a 'declared service'. Further as per provisions contained in Rule 2C of Service Tax (Determination of Value) Rules, 2006 abatement is available in the case of supply of food and beverages. *****

*****

Explanation 1.-......

The above rule, provides determination of service portion involved in supply of food or any other article of human consumption or any drink in a restaurant or as outdoor catering service. **In the appellant's case the**

> **activity is neither falling under restaurant service as the food is not consumed in the restaurant/any part of the restaurant, nor under outdoor catering as the food/beverages served in the customer's premises. Under the circumstances, I am of the opinion, the appellant is not liable to pay service tax on such take-away/parcel/home delivery sales."**
>
> **(emphasis supplied)**

21. Thus, when the department has accepted the decision of the Commissioner (Appeals) that no service tax is leviable on take-away food items, it is not open to the department to take a contrary stand in this appeal.

22. In view of the aforesaid discussion, it has to be held that no service tax can be levied on the activity of take-away of food items as it would amount to sale and would not involve any element of service.

23. The next issue is that required to be considered is as to whether permitting an associated enterprise to use a part of the premises for the sale of the product would amount to sub-letting and, therefore, the consideration received would be leviable to service tax under the category of „renting of immovable property".

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24. It needs to be noted that the appellant had entered into a rental agreement with DIAL for leasing out premises at the airport, for which it paid a rental amount to DIAL. It also transpires that from the property leased out to the appellant, the appellant sells its own goods as well as goods of the associated enterprise purchased by the appellant. The appellant claims that as the goods of the associated enterprise are also being sold from the same premises, it receives certain portion of the rent from the associated enterprise as the associated enterprise is also economically benefitting from the space taken on rent by the appellant.

According to the appellant, this is an internal arrangement between the appellant and the associated enterprise for sharing of expenses and for this there is no privity of contract between the appellant and its associated enterprise. The associated enterprise is also not a party to the agreement between the appellant and DIAL for renting out the premises of the appellant. It is for this reason that the appellant claims that in the absence of a contractual relationship between the associated enterprises either with the appellant or DIAL, the amount paid by the associated enterprise cannot be subjected to service tax. According to the appellant, the amount paid by the associated enterprise to the appellant is not for any service but cost sharing between the associated enterprise and the appellant.

25. The contention of the appellant that the consideration received by the appellant from the associated enterprise would not be leviable to service tax under the category of „renting of immovable property" deserves to be accepted.

26. The goods of the associated enterprises are also being sold from same premises and certain portion of the rent is received from the associated enterprise. The associated enterprises is benefiting with respect to the space. This arrangement would, therefore, fall under the category of sharing of expense. In this connection reference can be made to the decision of the Supreme Court in **Gujarat State Fertilizers & Chemicals Ltd.** vs. **Commissioner of C. Ex.**[14]. In **M/s. Historic Resort Hotels (Pvt.) Ltd.** vs. **CCE, Jaipur-II**[15] a division of the Tribunal also held that sharing of expenditure cannot be treated as service rendered by one to another.

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14. 2016 (45) S.T.R. 489 (S.C.)
15. 2017 (9) TMI 1066-CESTAT New Delhi

27. In this view of the matter it would not be necessary to examine the other contentions raised by learned counsel for the appellant for assailing the order by the Commissioner.

28. The impugned order dated 11.03.2022 passed by the Commissioner, therefore, deserves to be set aside and is set aside. The appeal is, accordingly, allowed.

(Order Pronounced in Open Court on **13.02.2023**)

(JUSTICE DILIP GUPTA)
PRESIDENT

(P.V. SUBBA RAO)
MEMBER (TECHNICAL)

JB/Shreya

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