

NATIONAL COMPANY LAW APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI

14.10.2026

Present: JUSTICE SHARAD KUMAR SHARMA, MEMBER (JUDICIAL)

INDEVAR PANDEY, MEMBER (TECHNICAL)

Company Appeal (AT) (Ins) No. 1571 of 2025

(Arising out of Order dated 11.09.2025 passed by the Adjudicating Authority,
National Company Law Tribunal CP (IB) No. 86 of 2023)

IN THE MATTER OF:

**Girraj Bansal, (Erstwhile Director of Corporate
Debtor, Shri Paramsukh Edible Foods Pvt Ltd)
Versus**

...Appellant

**Rakesh Kumar Goyal, Proprietor of Mohini Food
Product & Anr.**

...Respondent

Present:

**For Appellant : Mr. Shubham Budhiraja, Mr. Sanjeev Chaudhary,
Advocates.**

**For Respondent : Mr. Palash Singhai, Mr. Harshal Sareen and Ms.
Aashima Gautam, Advocates for R1. Ms. Anjali
Sharma, Ms. Ragini Vinaik and Ms. Hridyaa Singh,
Advocates for R2.**

J U D G M E N T

Per Justice Sharad Kumar Sharma Member (Judicial)

1. Before us is the impugned order dated 11.09.2025, which is under an appellate scrutiny, that was rendered by the Ld. NCLT, Indore, in CP IB No. 86/2023, which had an effect of admission of the Section 9 application preferred by the Respondent.

2. Primarily, the Ld. Counsel for the Appellant had argued this appeal from the perspective that, the admission of the Section 9 application, was based on the viewpoint that, out of the 8 invoices which were made as subject matter of consideration, as a matter of fact no supply of goods was ever made under these invoices, and secondly, that since the e-way bills were not carrying the correct address, it cannot be presumed that, the goods were actually supplied, which occasion the debt and default for attracting Section 9 of the Code.

3. The facts that could be borne out from the record are that the Appellant had alleged that Respondent No. 1 had been in continuous business transaction of supplying mustard seeds to the Corporate Debtor and in relation to those transactions had raised 8 invoices, between the period from 05.08.2021 to 31.08.2021, and in support thereof, the Appellant had filed the invoices themselves on record. On perusal of the invoices, which had been placed before the Ld. Tribunal, what could be seen is that the invoices do carry the address registered as the address of the Corporate Debtor, but the only distinction or the difference, which has been admitted by the Appellant is that the invoices did not carry the correct PIN Code. It is because of that reason that it is argued by the Ld. Counsel for the Appellant before the Ld. Tribunal that there was a wrong address mentioned in the invoices and, hence, the goods were not supplied. Thus there cannot be a presumptive inference of debt and default, when on its basis the 8 invoices were argued to be doubtful.

4. The transactions under the aforesaid 8 invoices were carried between the period from 05.08.2021 to 31.08.2021, wherein the default amount was shown to be of Rs. 01,42,46,178/-, was alleged to be payable, along with interest payable on it @ 12% P.A., that is, Rs. 28,58,480/-. According to Part IV of the Section 8 notice that was issued, the date of default was shown to be 20.08.2021, and was determined to be from the date of the first invoice. In accordance with the notice under Section 8, which was issued on 10.05.2023, as per the contents of Part I, the amount shown to be due was above the threshold limit as contemplated under Section 4 of the IBC Code, and in accordance with the date of default that has been expressed therein, the default was disclosed to be as on 20.08.2021. Admittedly, and as per records too the Section 9 application was preferred on 20.07.2023, as against the Corporate Debtor, which was registered as CP (IB No. 86/2023), before the Ld. NCLT. Its during the course of the proceedings, that the Corporate Debtor came out with the case that there was no actual or complete supply made of the goods undertaken to be supplied under the respective invoices. As there was no agreement in writing, nor any agreement was entitling for payment of interest. Another discrepancy, which was pointed out by the Corporate Debtor in his reply was with regard to the e-way bills carrying a wrong address, and hence based on it, a presumption was drawn that there was no supply of the goods at all and, thus, there was no default.

5. Further, it was argued that in the absence of there being any agreement or any purchase order or any acceptance or acknowledgment, as to whether actually the goods were actually supplied to the Respondent, there could not be said to be any justification to conclude of existence of the debt and default which could have necessitated the initiation of proceedings under Section 9 of the Code. Besides that, the GST returns for August 2021, nowhere it clarifies or has a segregated supply. It is based upon the aforesaid premise that the proceedings were taken, and in the proceedings that were held on 25.04.2025, before Ld NCLT, it had directed the Corporate Debtor to answer the queries pertaining to the TDS deduction and Income Tax Credit on GST and sought an explanation from the Appellant.
6. What is more important is that the Appellant did file an affidavit in which he explained that the Corporate Debtor had deducted the TDS on purchase, and the Corporate Debtor had also claimed the benefit of input tax credit for GST paid by the Operational Creditor. More importantly, besides that, the ledger account itself mentions an amount due to be paid, that is, Rs. 01,29,33,407/-, as on the date of the application, which was above the threshold limit.
7. On an overall summary of the documents, these were produced and upon its scrutiny, what could be inferred is that there had been supply made under the invoices, were infact was received by the Appellant,

because of the fact that the TDS deductions were shown to have been made against the invoices was evident from the records. Non-supply of goods as against the aforesaid 8 invoices cannot be a theory which would be acceptable to us, for the reason being that under normal business prudence, wherein the Appellant had raised invoices and the goods were not supplied against it, in that eventuality, it was all the more necessary under simple logic the appellant ought to establish that the Appellant did raise a query because of the non-supply of goods, and if it is not done, the presumption would be that the goods under the 8 invoices were supplied, owing to the ledger entries, the TDS deductions, and with regard to the GST returns for August 2021 as against the goods supplied.

8. What is more important is that the Appellant, very fairly, during the course of the argument, accepted that:-
- 1) Apart from the registered office, the address of which was disclosed in the notice and in the invoices too, he had no other registered or unregistered office or godown from where he operated his business.
 - 2) He submitted, that the only difference in the address given in the documents, was pertaining to the PIN Code.
 - 3) We are of the view that the difference in the PIN Code in itself cannot lead to any positive conclusive inference, that the goods were not supplied. He further admits the fact, as per the invoices, he had never raised any query with the Respondent about non-supply of goods or non-receipt of goods, and if that was the situation, the

natural consequence would be that the goods were supplied. Even as per the documents too which was filed by the Appellant, if we see the e-way bill, that has been placed on record, the addresses given therein correspond to the address of the Appellant, except for the PIN Code No. The transactions that took place as against the 8 invoices as well as one of the invoices showing address are detailed hereunder:

M/s Mohini Food product (Prop. Rakesh Kumar Goyal)									
Summary of Outstanding from M/s SHRI PARAMSUKH EDIBLE FOODS PRIVATE LIMITED									
Interest calculated upto 10-05-2023									
Sr. No.	Invoice Number	Invoice date	Invoice Amt	Amt Received	Amt O/s	Due date	Days Outstanding	Interest @12%	Total O/s
1	T-37	05-08-2021	19,33,686	16,98,462	2,35,224	20-08-2021	628	48,566	2,83,790
2	T-38	13-08-2021	19,43,705		19,43,705	28-08-2021	620	3,96,196	23,39,901
3	T-39	18-08-2021	20,10,003		20,10,003	02-09-2021	615	4,06,406	24,16,409
4	T-40	21-08-2021	19,83,282		19,83,282	05-09-2021	612	3,99,047	23,82,329
5	T-41	23-08-2021	20,02,537		20,02,537	07-09-2021	610	4,01,605	24,04,142
6	T-42	26-08-2021	20,47,748		20,47,748	10-09-2021	607	4,08,652	24,56,400
7	T-43	27-08-2021	20,15,576		20,15,576	11-09-2021	606	4,01,569	24,17,145
8	T-44	31-08-2021	20,08,103		20,08,103	15-09-2021	602	3,97,439	24,05,542
		Total	1,59,44,640	16,98,462	1,42,46,178			28,59,480	1,71,05,658

TAX INVOICE

GSTIN: 09AJYPG4276H1ZK

Mob: 94577678583

PAN No. AGRR14014A

9058246516

M/s. Mohini Food Product

Commission Agent, Wholesale Purchaser and Saler

FOOD GRAIN, OIL SEEDS, PULSES, CATTLE FEED, KAPAS

ETC.

Galla Mandi, Kiraoli, Agra-283122 (U.P.)

M/s. Sh. Paramsukh & Milk Food				Invoice No. T-37		
Pvt. Ltd., A.B. Road, Gwalior State:				Date: 05.08.2021		
M.P. State Code: 23						
GSTIN/ UIN: 23ABDCS3588A1ZK						
Description n of Goods	HSN Code	Uni t	Quantit y	Rate	Amount	
					Rs.	P.
(illegible)	12075	350	250.90	7340/-	184160	
Eway Bill 0				(illegible 6		
No. 4111				)		
9297 4551						
				Total	1841606	

Bank Details: Indian Overseas Bank, Kiraoli, Agra	SGST @...%		
A/C No. 25380200000013	CGST @...%		
IFSC: IOBA0002538			
Axis Bank, Tajiak Road, Agra			
A/c No. 921030006056987			
IFSC: UTIB0000643			
From: Kiraoli To: Gwalior	IGST @ 5%	92080	30
FR No. Vehicle No. RJ11 GB 0615	Total Amount of GST		
EWAY Bill No.	T.C.S. @..%		
Rs. In Words Nineteen Lakh	Round Off		30
Thirty Three Thousand Six	Grand Total	1933686	
Hundred Eighty Six			

9. If we scrutinize the controversy from the perspective of the documents, that were called upon by the Tribunal from the Appellant itself, and from the documents with regard to the assessments made by the Income Tax Department and deductions made therein, it showed that in the reply that was filed by the Appellant, by way of additional documents, as per the books of accounts of the Corporate Debtor, it showed that the total purchase that was made was of Rs. 08,60,22,119.94/-, out of which only a payment of Rs.

7,60,88,711/- had been made by the appellant, and hence, according to the Appellant itself, the outstanding difference was shown to be Rs. 99,33,408.25/-. But, as per the averment in the affidavit and as per the documents in support thereto, a specific question was raised to the appellant as to whether the TDS was deducted by them under Section 194(Q) of the Income Tax Act, of 0.10 per cent on the purchase in question from the Operational Creditor, which was made applicable with effect from 01.07.2021 as per the Circular of the Income Tax Department, being Circular No. 13 of 21. The record shows that the CD had deducted the TDS on the purchases made on or after 01.07.2021, and the TDS deductions as against the total purchase were made and deposited by the Corporate Debtor. Not only that, the buyer, that is, the Corporate Debtor, did raise claim of the input tax credit on the part of the GST as invoiced by the supplier as against the 8 invoices, which are the subject matter of consideration in the instant appeal. In accordance with the documents supplied by the Appellant with the additional documents before the Ld. Tribunal, the 8 invoices forming part of the additional documents, which showed, that as against the first invoice T35, the vendor inventory date is 05.08.2021, and the GST recoverable on the purchase was shown in the credit amount. Similar were the entries for the other invoice T38, T39, T40, T41, T42, T43 and T44. The relevant extracts are given hereunder:

No.: VRM-00115, Date Filed: 01-04-21, 16-06-25

Posting Date	Document No.	Bilty No.	Vendor Invoice No.	Vend Inv Date	Account Name	Voucher Type	Debit Amount	Credit Amount	Balance
22-07-21	PPDN01/21/000114		T-29	21-07-21	MANDI TAX PAYABLE	Purchases	30,025.00		1,16,43,391.51 Cr
24-07-21	PI01/21/000324		T-30	24-07-21	IGST Recoverable	Purchases		19,88,144.50	1,3,11,136.01 Cr
25-07-21	PPDN01/21/000117		T-30	24-07-21	MANDI TAX PAYABLE	Purchases	32,221.00		1,35,99,315.01 Cr
25-07-21	PI01/21/000329		T-31	25-07-21	IGST Recoverable	Purchases		19,73,641.50	1,55,72,956.51 Cr
26-07-21	PJV01/21/000462			25-07-21	SUNDRY CREDITORS	Journal	100.00		1,55,72,856.51 Cr
26-07-21	PBP01/21/001019			25-07-21	CURRENT A/C	Bank Payment	18,46,893.00		1,37,25,963.51 Cr
26-07-21	PI01/21/000337		T-32	26-07-21	IGST Recoverable	Purchases		19,36,002.26	1,56,61,965.77 Cr
26-07-21	PPDN01/21/000118		T-31	26-07-21	MANDI TAX PAYABLE	Purchases	31,974.00		1,56,29,991.77 Cr
27-07-21	PPDN01/21/000119		T-32	26-07-21	MANDI TAX PAYABLE	Purchases	31,346.00		1,55,98,645.77 Cr
27-07-21	PJV01/21/000467			26-07-21	DEDUCTION ON PAYMENT	Journal	100.00		1,55,98,545.77 Cr
27-07-21	PBP01/21/001027			26-07-21	CURRENT A/C	Bank Payment	18,71,677.00		1,37,26,868.77 Cr
29-07-21	PI01/21/000344		T-33	29-07-21	IGST Recoverable	Purchases		19,27,576.76	1,56,54,445.53 Cr
30-07-21	PPDN01/21/000120		T-33	29-07-21	MANDI TAX PAYABLE	Purchases	31,246.00		1,56,23,199.53 Cr
31-07-21	PJV01/21/000477			29-07-21	INVOICE CONSUMABLE	Journal	1.00		1,56,23,198.53 Cr
31-07-21	PJV01/21/000487			29-07-21	DEDUCTION ON PAYMENT	Journal	100.00		1,56,23,098.53 Cr
31-07-21	PBP01/21/001068			29-07-21	CURRENT A/C	Bank Payment	18,34,820.00		1,37,88,278.53 Cr
02-08-21	PJV01/21/000488			29-07-21	SUNDRY CREDITORS	Journal	100.00		1,37,88,178.53 Cr
02-08-21	PBP01/21/001072			29-07-21	CURRENT A/C	Bank Payment	18,03,499.00		1,19,84,679.53 Cr
04-08-21	PJV01/21/000491			29-07-21	INVOICE CONSUMABLE	Journal	0.50		1,19,84,679.03 Cr
04-08-21	PI01/21/000357		T-34	04-08-21	IGST Recoverable	Purchases		19,78,135.00	1,39,62,814.03 Cr
04-08-21	PPDN01/21/000121		T-34	04-08-21	MANDI TAX PAYABLE	Purchases	32,047.00		1,39,30,767.03 Cr
05-08-21	PJV01/21/000494			04-08-21	DEDUCTION ON PAYMENT	Journal	100.00		1,39,30,667.03 Cr
05-08-21	PBP01/21/001095			04-08-21	CURRENT A/C	Bank Payment	16,37,582.00		1,22,93,075.03 Cr
05-08-21	PI01/21/000364		T-35	05-08-21	IGST Recoverable	Purchases		19,33,726.00	1,42,26,801.03 Cr
06-08-21	PPDN01/21/000122		T-35	05-08-21	MANDI TAX PAYABLE	Purchases	31,347.00		1,41,95,454.03 Cr
08-08-21	PI01/21/000370		T-37	08-08-21	IGST Recoverable	Purchases		19,33,686.00	1,61,29,140.03 Cr
08-08-21	PI01/21/000371		T-36	08-08-21	IGST Recoverable	Purchases		19,66,826.00	1,80,95,966.03 Cr
09-08-21	PPDN01/21/000123		T-37	08-08-21	MANDI TAX PAYABLE	Purchases	31,309.00		1,80,64,657.03 Cr
09-08-21	PPDN01/21/000124		T-36	08-08-21	MANDI TAX PAYABLE	Purchases	31,939.00		1,80,32,718.03 Cr
09-08-21	PJV01/21/000507			08-08-21	INVOICE CONSUMABLE	Journal	0.01		1,80,32,718.02 Cr
11-08-21	PPDN01/21/000129		T-34	08-08-21	IGST Recoverable	Purchases	6,132.00		1,80,26,586.02 Cr
11-08-21	PPDN01/21/000130		T-35	08-08-21	IGST Recoverable	Purchases	9,475.00		1,80,17,111.02 Cr
13-08-21	PJV01/21/000523			08-08-21	SUNDRY CREDITORS	Journal	100.00		1,80,17,011.02 Cr
13-08-21	PBP01/21/001134			08-08-21	CURRENT A/C	Bank Payment	18,05,905.00		1,62,11,106.02 Cr
15-08-21	PI01/21/000392		T-38	15-08-21	IGST Recoverable	Purchases		19,34,843.00	1,81,45,949.02 Cr
16-08-21	PPDN01/21/000135		T-38	15-08-21	MANDI TAX PAYABLE	Purchases	31,471.00		1,81,14,478.02 Cr
18-08-21	PJV01/21/000556			15-08-21	DEDUCTION ON PAYMENT	Journal	100.00		1,81,14,378.02 Cr

SHRI PARAMSUKH EDIBLE FOODS PVT LTD

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MOHINI FOOD PRODUCT .

00, Purana Bus Stand Near Primary School, Kirawali AGRA 282001 Phone No.

No: VSM-00115, Date Filed: 01-04-21, 18-06-25

Posting Date	Document No.	Bilty No.	Vendor Invoice No.	Vend Inv Date	Account Name	Voucher Type	Debit Amount	Credit Amount	Balance
18-08-21	PBP01/21/001244			15-08-21	CURRENT A/C	Bank Payment	18,42,304.00		1,82,72,874.02 Cr
19-08-21	PPDN01/21/000143		T-38	15-08-21	IGST Recoverable	Purchases	7,159.00		1,82,64,915.02 Cr
19-08-21	PV01/21/000405		T-39	18-08-21	IGST Recoverable	Purchases		20,02,537.00	1,82,67,452.02 Cr
19-08-21	PPDN01/21/000145		T-39	18-08-21	MANDI TAX PAYABLE	Purchases	32,544.00		1,82,34,908.02 Cr
21-08-21	PJV01/21/000584			18-08-21	SUNDY CREDITORS	Journal	100.00		1,82,34,808.02 Cr
21-08-21	PBP01/21/001250			18-08-21	CURRENT A/C	Bank Payment	19,55,823.00		1,62,78,985.02 Cr
22-08-21	PV01/21/000414		T-40	22-08-21	IGST Recoverable	Purchases		19,56,166.50	1,82,35,151.52 Cr
23-08-21	PJV01/21/000565			22-08-21	INVOICE CONSUMABLE	Journal	0.50		1,82,35,151.02 Cr
23-08-21	PPDN01/21/000147		T-40	22-08-21	MANDI TAX PAYABLE	Purchases	32,111.00		1,82,03,040.02 Cr
23-08-21	PJV01/21/000567			22-08-21	DEDUCTION ON PAYMENT	Journal	100.00		1,82,02,940.02 Cr
23-08-21	PBP01/21/001267			22-08-21	CURRENT A/C	Bank Payment	18,41,567.00		1,63,61,373.02 Cr
24-08-21	PV01/21/000423		T-41	24-08-21	IGST Recoverable	Purchases		19,84,469.50	1,82,45,833.52 Cr
26-08-21	PPDN01/21/000149		T-41	24-08-21	MANDI TAX PAYABLE	Purchases	32,423.00		1,82,13,410.52 Cr
26-08-21	PJV01/21/000576			24-08-21	SUNDY CREDITORS	Journal	100.00		1,82,13,310.52 Cr
26-08-21	PBP01/21/001285			24-08-21	CURRENT A/C	Bank Payment	19,04,556.00		1,63,08,754.52 Cr
27-08-21	PV01/21/000429		T-42	27-08-21	IGST Recoverable	Purchases		28,38,499.00	1,83,47,253.52 Cr
27-08-21	PJV01/21/000579			27-08-21	SUNDY CREDITORS	Journal	100.00		1,83,47,153.52 Cr
27-08-21	PBP01/21/001288			27-08-21	CURRENT A/C	Bank Payment	18,96,230.00		1,64,50,923.52 Cr
29-08-21	PV01/21/000435		T-43	28-08-21	IGST Recoverable	Purchases		20,11,554.00	1,84,62,477.52 Cr
29-08-21	PPDN01/21/000150		T-42	29-08-21	MANDI TAX PAYABLE	Purchases	33,155.00		1,84,29,322.52 Cr
30-08-21	PPDN01/21/000153		T-38	29-08-21	IGST Recoverable	Purchases	11,415.00		1,84,17,907.52 Cr
30-08-21	PPDN01/21/000154		T-40	29-08-21	IGST Recoverable	Purchases	10,368.00		1,84,07,539.52 Cr
30-08-21	PPDN01/21/000155		T-41	29-08-21	IGST Recoverable	Purchases	9,526.00		1,83,98,013.52 Cr
30-08-21	PJV01/21/001043		T-39,T-40,T-41,T-42,T-43	29-08-21	QUALITY CLAIM ON PURCHASE	Journal	10,51,235.00		1,73,46,778.52 Cr
31-08-21	PJV01/21/000589			29-08-21	DEDUCTION ON PAYMENT	Journal	100.00		1,73,46,678.52 Cr
31-08-21	PBP01/21/001384			29-08-21	CURRENT A/C	Bank Payment	19,39,856.00		1,54,06,822.52 Cr
03-09-21	PPDN01/21/000157		T-43	29-08-21	MANDI TAX PAYABLE	Purchases	32,634.00		1,53,74,188.52 Cr
05-09-21	PV01/21/000545		T-44	31-08-21	IGST Recoverable	Purchases		19,86,174.25	1,73,60,362.77 Cr
05-09-21	PPDN01/21/000158		T-44	31-08-21	IGST Recoverable	Purchases	19,86,174.25		1,53,74,188.52 Cr
05-09-21	PV01/21/000546		REV-T-44	31-08-21	IGST Recoverable	Purchases		20,04,042.25	1,73,78,230.77 Cr
05-09-21	PPDN01/21/000159		REV-T-44	31-08-21	MANDI TAX PAYABLE	Purchases	32,513.00		1,73,45,717.77 Cr
08-09-21	PPDN01/21/000160		REV-T-44	31-08-21	IGST Recoverable	Purchases	18,437.00		1,73,27,280.77 Cr
08-09-21	PPDN01/21/000161		T-42	31-08-21	IGST Recoverable	Purchases	1,029.00		1,73,26,250.77 Cr
10-09-21	PJV01/21/000617			31-08-21	TDS ON PURCHASE 194 Q	Journal	18,461.00		1,73,07,789.77 Cr
10-09-21	PJV01/21/000619			31-08-21	TDS ON PURCHASE 194 Q	Journal	17,726.00		1,72,90,073.77 Cr
27-09-21	PJV01/21/000660			31-08-21	INVOICE CONSUMABLE	Journal	1.52		1,72,90,072.25 Cr

10. This itself shows that once there was an input tax credit claimed on the part of the GST paid as invoiced by the supplier, all these documents did show that the goods were actually supplied and received by the Appellant, and the minor change in the PIN Code in the invoices for the demand notice will not have any adverse bearing on the proceedings under Section 9 of the IBC Code. Because of the fact that the supply of the goods is accepted by the Appellant, its receipt, once these aspects are established, and because of the fact that the Appellant's defence had been exclusively that there was no supply, ruled out from the documents on record, and it has been ruled out too with regard to as to what effect the address would have because of non-reference of the PIN Code.

11. On the issue of threshold, when the Tribunal passed an order on 25.04.2025 directing the Appellant to explain the information pertaining to the ledger copy of the supplier of the Operational Creditor bearing in the books of accounts for the aforesaid period of transaction, the Tribunal, based upon the affidavit filed by the Corporate Debtor on 20.06.2025, rightly came to a conclusion that, according to the ledger entries supplied by the Appellant himself, the ledger account, from the books of the Corporate Debtor showed an outstanding amount as on the date of filing of the application was Rs. 1,29,33,407/- as against an amount of Rs. 1,42,46,179/- as stated in the application filed by the Operational Creditor. It is because of that the conclusion, which could be drawn is that, in the circumstances where:-

- 1) CD admits the supply when the supply stands established by the deduction of the TDS on purchase as per Section 194(q) of the Income Tax Act.
- 2) When the Corporate Debtor had admitted the claim of input tax credit of GST.
- 3) When the ledger account shows the balance of Rs. 1,29,33,407/-, it would obviously be falling above the threshold limit as contemplated under Section 4 of the Code.
- 4) The request for reconciliation was rightly not considered by the Ld. Tribunal because, once the document itself had established the debt and default and the grounds remained substantially rebutted, the admission of the Section 9 application as against the Appellant was in accordance with the provisions of law.

12. For the aforesaid reasons, the impugned order does not call for any interference by us in the exercise of our appellate jurisdiction. The appeal would stand rejected, and all pending Interlocutory Applications would stand closed.

**[Justice Sharad Kumar Sharma]
Member (Judicial)**

**[Indevar Pandey]
Member (Technical)**

Monika