

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. I**

APPEAL No. E/949, 1384 & 1714/2009-EX[DB]

(Arising out of Order-in-Original No. 09/COMM/NOIDA/2009 dated 27/02/2009 passed by Commissioner of Central Excise, Noida)

M/s MIRC Electronics Ltd. (In Appeal No. E/949/2009)

(Formerly known as M/s Onida Savak Limited),

L. G. Electronics India Pvt. Ltd. (In Appeal No. E/1384/2009) &

Vimal Plast India Pvt. Ltd. (In Appeal No. E/1714/2009) Appellant

Vs.

Commissioner of Central Excise, Noida

Respondent

Appearance:

Shri Jitendra Singh, Advocate (In Appeal No.E/949/2009),

Shri Atul Gupta, Advocate (In Appeal No. E/1384/2009) &

Shri Naveen Mullick, Advocate (In Appeal No. E/1714/2009),for Appellant

Shri Rajeev Ranjan, Joint Commissioner (AR), for Respondent

CORAM:

Hon'ble Mr. Anil Choudhary, Member (Judicial)

Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing Date of Decision : 11/12/2017

FINAL ORDER NOs-**71727-71729 / 2018**

Per: Anil Choudhary

The appellant – M/s Vimal Plast India Pvt. Ltd. (hereinafter referred to as “M/s VPIPL” for short) is engaged in the manufacture of parts of Washing Machine, Refrigerator & Television (mainly Plastic Moulded Components). They manufacture such components mainly for supply to the manufacturers of white goods like M/s L. G. Electronics India Pvt. Ltd. (hereinafter referred to as “M/s L. G.” for short), M/s Onida Savak Limited (hereinafter referred to as “M/s Onida”

for short), Moser Baer, Samsung, Panasonic and also for others. The other two appellants namely; M/s L. G. & M/s Onida are buyers of goods manufactured by the appellant - M/s VPIPL.

2. The issue in these appeals, arising out of common impugned order, is, whether the appellants herein namely; M/s L. G. & M/s Onida are related to the appellant - M/s VPIPL as per the provisions of Section 4(3)(b) of the Act, and if they are so related, whether the goods cleared by M/s VPIPL to the other appellants are liable to be valued in the light of Rules 8 & 9 read with Central Excise Valuation Rules, 2000 for the purpose of payment of duty on such goods and further, whether penalties have been rightly imposed on M/s VPIPL under Rule 173Q of the Central Excise Rules, 1944 along with penalty under Rule 26 of the Central Excise Rules, 2001/2002 on M/s L. G. & M/s Onida.

3. This is the second round of litigation before this Tribunal. In the earlier round, this Tribunal had remanded the matter for *de-novo* adjudication with direction to the ld. Commissioner to provide non-relied upon documents also to the appellants.

4. Show Cause Notice dated 19/05/2006 was issued for the period 2001-02 to 31/12/2005 invoking the extended period of limitation, as it appeared to Revenue that M/s VPIPL is related parties as respect M/s L. G. & M/s Onida, and accordingly, although for the supply of moulds free of cost on

returnable basis by the other two appellants to M/s VPIPL, and M/s VPIPL have amortized the cost of moulds while valuing their goods for clearance as required under Rule 6 of the Central Excise Valuation Rules, 2000 but being related parties, the goods cleared by M/s VPIPL to the other two appellants have to be revalued under the provisions of Rule 9 read with Rule 8 of the Central Excise Valuation Rules, 2000. Accordingly, the transaction value was rejected and revalued by applying 115%/110% of the cost of manufacture by M/s VPIPL and accordingly differential duty of Rs.1,42,40,047/- was demanded from M/s VPIPL along with proposal for penalty and further penalty was also proposed on the other two appellants under Rule 26 of the Central Excise Rules, 2001/2002 read with Rule 209A of the Central Excise Rules, 1944. Further penalty of Rs.50 lakhs each have been imposed on the other appellants namely; M/s L. G. & M/s Onida under Rule 26 of the Central Excise Rules, 2001/2002 read with Rule 209A of the Central Excise Rules, 1944.

5. Being aggrieved by the said order, appellants are before this Tribunal. The brief facts of the case are as under:-

5.1 M/s VPIPL is a Private Limited Company duly incorporated under the Companies Act and has a factory at Greater Noida. It is undisputed that the said Appellant had purchased the factory plot and thereafter raised construction of their factory building. They also made investment through their own funds on Plant &

Machinery installed and required for carrying out manufacturing of Plastic Moulded components. The investment on Plant & Machinery had been about Rs 14 Crores with a further investment of about Rs 5 Crores in construction of the building of the factory. They had two Directors namely Sh Satish Batra and Mrs Vimla Batra and the shareholding of the company was exclusively by the members of the Batra family. Undisputedly, VPIPL has no shareholding in either LG or Onida nor LG and Onida have any shareholding in VPIPL.

- 5.2 Holding Central Excise registration and being independently registered with Income Tax, Sales Tax and other allied laws of the country, VPIPL had been manufacturing the Excisable goods i.e various types of Plastic Moulded Components required for manufacture of Washing Machine and various other products through their own workers and in their own factory. They had been purchasing the raw materials independently and accounting the same in their Books of Accounts. There is no dispute that all the clearances of various types of plastic moulded components were being effected on issuance of Central Excise Invoice issued u/r 11 of Central Excise Rules and thereby properly accounting for the same in their records. They have been paying Duty of Central Excise on all the

clearances affected and for which they had been filing their monthly returns regularly as well.

5.3 The customers of VPIPL have been LG, Onida, Moser Baer, Panasonic, Samsung Electronics and various other independent companies engaged in manufacturing of Electrical Appliances, TV, Washing Machine etc.

5.4 Each manufacturer of the Appliances like Washing Machine, AC and like such goods have their own design and shapes. Therefore, it is the customers like LG, Onida and others, who have been supplying (on returnable basis and free of cost) the moulds to VPIPL for making use of the same towards manufacture of Plastic Moulded Components. Supply of Moulds by the customer is a normal commercial practice. All such moulds are accompanied by the Challans/Invoices, which also declare the value of the mould being supplied to M/s VPIPL.

5.5 Keeping in view the provisions of Rule 6 of the Valuation Rules and also the decision of the Larger Bench in the case of *M/s Mutual Industries Ltd vs CCE, Mumbai, 2000 (117) ELT 578 (Tri)*, VPIPL worked out the Amortizing Cost of the moulds and added the same to the price settled between M/s VPIPL and their customers for working out the Transaction Value of the Plastic Moulded Components supplied to the respective

customers. It is on such Transaction Value that the Excise Duty had been paid.

- 5.6 In this connection, the Agreements between VPIPL and LG have been made and the copies of such Agreements have been filed by M/s VPIPL in the present proceedings. The Agreements, through specific mention of the Articles therein, make it clear that the same are between two independent parties and nothing therein shall be construed to imply an Employer-Employee relationship or to imply that the supplier is connected with the associate concern of the company. It is also declared that the Customer Company shall have no relationship whatsoever with the employees of VPIPL and it shall be the sole responsibility and discretion of VPIPL, being the employer, to decide remuneration and supervise its employees or terminate their services. In respect of supply of moulds by LG, it was made clear that the same would be the property of LG. In case of any mishandling or loss of moulds in the premises of VPIPL, it would be the liability of VPIPL to compensate the supplier of the moulds.
- 5.7 In case of another separate agreement for supply of Plastic Moulded components by VPIPL, it was mentioned in Article 4 that it would be VPIPL, which would arrange and plan the raw material requirement and thereby ensure that the required quantities of goods

are available for dispatch to the customer where the supplies are affected due to non-supply of the material, will entail a Penalty system. Article 5 of such agreement dealt with right of rejection of LG, goods supplied by VPIPL to LG. In case any material is rejected, it will be the responsibility of VPIPL to arrange for transportation and all costs including Labor, Packing, Forwarding, Insurance etc.

- 5.8 VPIPL has placed on record that out of their total sales of Plastic Moulded Components during the period from 2001 - 2002 and 2005 - 2006 of Rs 1,74,04,85,618/-, they sold goods of a value of Rs 96,25,37,640 to LG and Rs 13,07,70,176/- to Onida. The remaining sales were affected to Moserbaer, Samsung, Panasonic and others. In this connection, they have placed on record such details duly certified by the Chartered Accountant.
- 5.9 M/s VPIPL also placed on record the tables duly certified by the Chartered Accountant showing that for the year 2001-02 to 2005- 06, they purchased Plastic Dana of Rs 85,36,80,676/-, out of which Plastic Dana of Rs 2,90,66,145/- was purchased from LG and of Rs 7,83,889/- from Onida. All such purchases were duly accounted in their regular Books of Accounts, for which there is no dispute. Besides the Plastic Dana purchased, there also appears on record the purchase of other material of about Rs 22 Crores by VPIPL.

- 5.10 The Moulds and Dies by the respective customer are supplied free of cost to VPIPL and such Moulds are duly returned to the customer supplying such moulds by VPIPL.
- 5.11 During the course of investigation, various statements of the representatives of LG, Onida and VPIPL were recorded. The statement of Sh Sanjay Bhatt of VPIPL confirmed that while selling the Plastic Component to any other customer, they were working out the Transaction Value by adding Amortizing Cost to the 'PRICE AGREED' between VPIPL and the customer and it is on such added price that Excise Duty was being paid by M/s VPIPL. The Central Excise Invoices issued by VPIPL demonstrates and confirms such position on facts.
- 5.12 The statements of the representatives of LG confirmed that at times, if LG sold the raw materials/Plastic Dana to M/s VPIPL, it was at the Landed Cost of LG, which was cleared to VPIPL on payment of appropriate Duty. However, it is on a very rare occasion that raw materials were sold by LG.
- 5.13 In respect of the raw materials sold by Onida, it was at the price prevalent on the date of sale. This position was also explained by Sh Satish Batra, Director, VPIPL, while tendering his statement. He also explained that prices for sale of Plastic Components by M/s VPIPL to

any of their customers were invariably settled between them and the customer.

5.14 While the visit at the factory of M/s VPIPL was made on 18.10.2001, the Show Cause Notice was issued on 19.05.2006. As per the SCN, there was an alleged intelligence with the Officers about VPIPL not paying proper duty. However, on or after 13.10.2001, the clearances of M/s VPIPL were not made provisional by the proper officer. Instead, each subsequent year, VPIPL was directed to file and intimate about the clearances affected by them to M/s LG and M/s Onida. M/s VPIPL had been copiously complying with the directions, as given to them in this regard.

5.15 M/s LG is a multi-national company engaged in manufacturing of many excisable products like TV, Washing Machine and many other types of electrical products. Like M/s VPIPL, M/s LG had also been procuring/purchasing various plastic moulded components from various other suppliers by sending their own moulds to them. All such components procured were being used by M/s LG in manufacture of their final products.

5.16 Similarly, M/s Onida is also a multi-national company, wherein VPIPL or their shareholders/directors have no role. Their transactions with VPIPL have been on principal-to-principal basis. M/s Onida had been

procuring and purchasing the goods from M/s VPIPL on the strength of Central Excise Invoices issued by M/s VPIPL.

5.17 On the basis of the investigations conducted and by allegedly considering M/s VPIPL as a 'Surrogate Manufacturer' of M/s LG and M/s Onida and further by alleging about there being a mutuality of Interest between M/s LG/M/s Onida with M/s VPIPL on the ground of moulds having been supplied free of cost to M/s VPIPL, a SCN dated 19.05.2006 was issued, wherein it was alleged about M/s VPIPL being covered under the term '**RELATED**' u/s 4(3)(b)(iv) of Central Excise Act. Accordingly, provisions of Rule 9 r/w Rule 8 of the Valuation Rules were invoked, thereby alleging that the Transaction Value ought to have been determined at 115/110 per cent of the cost by M/s VPIPL. The demand of Differential Duty was, accordingly, raised along with Interest and penal action by invoking extended period. M/s LG and M/s Onida were also asked to show cause as to why penalty should not be imposed on them u/r 26 of Central Excise Rules, 2002/Rule 209A of the erstwhile Central Excise Rules. The above demand along with Interest and imposition of Penalty was, however, confirmed by the Commissioner of Central Excise, Noida, vide Order in Original No 09/CONN/Noida/2009 dated 27.02.2009. He also

imposed penalty of Rs 50 lacs each on M/s LG and M/s Onida.

5.18 Challenging the Order of the Commissioner, M/s VPIPL maintained that the provisions of Section 4(1)(b) of the Central Excise Act and Section 4(3)(b)(iv) of Central Excise Act have been arbitrarily invoked. Narrating the facts, briefly referred above, they maintained that their transactions with any of their customers are on Principal-to-Principal basis. In the present case, since moulds had been supplied by M/s LG and M/s Onida free of cost like others, M/s VPIPL, added therein the Amortizing Cost of the moulds while working out the Transaction Value in terms of the provisions of the Valuation Rules.

5.19 During the course of hearing, they also drew the attention of the Bench to the agreements of M/s VPIPL with M/s LG and reading there from the various articles of such agreement, they maintained that their transactions were purely on Principal-to-Principal basis and the Agreement, by itself, spelt that the relationship between M/s VPIPL and M/s LG was not of Employer and Employee and further the workers employed by M/s VPIPL, it is M/s VPIPL, which had to pay their wages to their workers. The clause of Right of Rejection was vested with M/s LG's for the goods sold by M/s VPIPL. Similarly, towards the moulds supplied, it was

made clear that it was the property of M/s LG/Onida and further, it was incumbent upon VPIPL to properly save, secure and maintain the moulds. Any loss or damage to the moulds/machine in the premises of M/s VPIPL was at a cost to be borne by M/s VPIPL. The Terms and Conditions of the Agreements for establishing about VPIPL and M/s LG/M/s Onida being independent and that the transactions for sale of Plastic Moulded Components to them by M/s VPIPL on Principal-to-Principal basis were unambiguous and clear. It has been the submission of VPIPL that not an iota of evidence exists, which could prove about the transactions being not on Principal-to-Principal basis. Where the transactions were on Principal-to -Principal basis, there could not be any mutuality of interest, as laid down under the provisions of Section 4(3)(b)(iv) of the Central Excise Act.

5.20 It was further submitted that LG/Onida are not even covered by the term 'RELATED' appearing in Section 4(3)(b) of the Central Excise Act. VPIPL has a shareholding of the Batra family only and none of the members of the Batra family has any shareholding in M/s LG/M/s Onida. Similarly, even M/s LG/M/s Onida has no shareholding in M/s VPIPL. Besides, all these respective three companies being incorporated independently under the Companies Act and

independently registered with Sales Tax, Income Tax and other allied laws of the country, it cannot be said that they are Related to each other in any way.

5.21 Not an iota of evidence exists in respect of any extra consideration received by M/s VPIPL over and above the price settled between them and M/s LG/M/s Onida and as declared in the Central Excise Invoice.

5.22 Like VPIPL, M/s LG/M/s Onida had also been procuring/purchasing the Plastic Moulded Components from various other suppliers. Accordingly, in the facts and circumstances, where the transactions are purely commercial and where the buyer has a Right of Rejection and the supplier has a right of receiving his Sales Consideration, it cannot be said about there being any mutuality of Interest, directly or indirectly in the business of each other. The provisions of Section 4(3)(b)(iv) have no application accordingly and the Commissioner erred in invoking and holding so while passing the Order.

5.23 Drawing the attention of the Bench that even the demand in question against M/s VPIPL was mostly barred by limitation, it was submitted by M/s VPIPL that 18.10.2001 was the date on which the Officers of Central Excise visited the premises of M/s VPIPL with alleged prior intelligence about they being a 'Surrogate Manufacturer' and M/s VPIPL allegedly not paying

proper duty in respect of supplies affected to M/s LG and M/s Onida. Atleast after 18.10.2001, the Department cannot pretend ignorance and there has neither been any Order for provisional assessment by the proper Officer nor any direction to M/s VPIPL to make their clearances on compliance of Rule 9 of the Valuation of Rules. However, each year M/s VPIPL was directed to supply figures of clearances to M/s LG/M/s Onida and the same was copiously complied by M/s VPIPL. The Extended Period cannot be invoked, as the SCN was issued on 19.05.2006 for the demand period of 01.04.2001 to 31.12.2005.

5.24 While challenging about there being no relation with M/s VPIPL, M/s LG and M/s Onida further maintained about having not contravened any provision of Central Excise. They submitted that their transactions with M/s VPIPL were purely on Principal-to-Principal basis. They further added that the provisions of Rule 26 do not even apply against an impersonal body i.e. a Private Limited Company. Accordingly, they requested for dropping of the Penalty imposed.

5.25 During the course of hearing, M/s VPIPL was represented by Sh. Naveen Mullick, Advocate, M/s LG was represented by Sh Atul Gupta, Advocate and M/s Onida was represented by Sh. Jitendra Singh, Advocate.

6. Heard the learned Counsel for the appellant – M/s L.G., wherein he has submitted that they adopt the arguments of Mr. Mullick on behalf of appellant – M/s VPIPL and further stated that the findings of learned Commissioner as to related party is vague and while, prima facie, illegal and not supported by evidence on record. There is no finding and/or allegation as to how M/s L. G. is interested in the business of M/s VPIPL or M/s VPIPL interested in the business of M/s L.G. Both are separate concerns having separate legal entity, 100% separate ownership, there being no common shareholding. There is no reason nor evidence led by Revenue either in the SCN or in the impugned order in support of its allegation that the two parties are in any way interested in business of each other's, save and except normal commercial dealings. The impugned order is fit to be set aside on this score alone, as the whole foundation of the SCN is based on the allegation of these parties being related to each other. Accordingly, he prays for setting aside the penalty imposed on the appellant- M/s L.G. as well as setting aside of the impugned order.

7. Similarly, the Counsel for the appellant – M/s Onida, Shri Jitendra Singh urged that the whole case of Revenue is that M/s Onida supplied Moulds & Dies (free of cost for use in the manufacture of goods, as per their specifications and also supplied some plastic granules at reduced price), thus the manufacturer – M/s VPIPL and the appellant – M/s Onida

had interest in each other's business and therefore the clearances by M/s VPIPL to M/s Onida have to be treated as transaction between 'related parties' under the provisions of Section 4(3)(b)(iv) of the Act read with Rule 8 & 9 of the Central Excise Valuation Rules, 2000. It is also urged that as per the allegations and findings in the impugned order, Rule 6 of the Central Excise Valuation Rules, 2000 is rendered otiose which provides for amortization of the cost of Moulds & Dies in the cost of goods manufactured and supplied to the supplier of moulds for the purpose of valuation of the goods. The learned Counsel further adopted the arguments of Mr. Mullick, for M/s VPIPL & Mr. Atul Gupta for LG.

8. Heard the learned DR who relied on the impugned order.

9. Having considered the rival contentions and on perusal of the facts on record, we find that the learned Commissioner observed that M/s VPIPL owns their factory at Greater Noida and in their factory they installed their own plant & machinery by investing about Rs.14 crores. M/s VPIPL, in this regard have also placed evidence in the shape of the invoices showing purchase of land and machinery installed in their factory. Thus, the learned Commissioner's impugned order confirms that M/s VPIPL were having their own factory, plant & machinery, separate workers/labourers and further confirms their own purchase of raw materials and other components required for manufacture of plastic moulded

components. The learned Commissioner have also recorded that on a very few occasion M/s VPIPL have purchased some small quantity of raw material from M/s L.G./Noida. This shows that M/s VPIPL was self-sufficient and carried out their manufacturing activities themselves independently and cleared their goods so manufactured upon sales consideration/transaction value after amortizing the value of moulds in the price.

10. Looking into the nature and transactions for Sale of Plastic Components and on perusing all the Agreements entered with M/s L. G, we have no hesitation in holding that M/s VPIPL was manufacturing Plastic Molded Components for and on their own behalf. Such observation by us is also corroborated on looking to the Terms & Conditions with M/s L. G., laying down about M/s L. G. having right of rejection, where the goods supplied by M/s VPIPL were not found in accordance with the Specifications and Quality. In such eventuality, it is M/s VPIPL who have to make arrangement for the transportation of the rejected goods from the premises of M/s L. G. to their own factory. In respect of the Moulds supplied on the Returnable basis to M/s VPIPL, there exists a provision about such Moulds being the exclusive property of the Suppliers of the Moulds. In case of any Damage caused in the factory of M/s VPIPL, the latter had to compensate the Supplier of the Moulds. The Agreement also made it clear that it will not be the responsibility of M/s L. G. to pay the wages

to the Workers of M/s VPIPL, and the Agreement entered was not between Employer and Employee but between two independent Companies.

11. The order passed by the Commissioner of Central Excise, Noida, does not provide any evidence which could nullify the Terms of the Agreement, referred to above. The Terms of the Agreement goes on to establish that such terms could only be where the Transactions between the Buyer & Seller are on Principle-to-Principle basis. Further, the case records perused by us confirm about the prices for supply/Sale of Plastic Moulded Components were settled between M/s VPIPL with M/s L. G. / M/s Onida. The Balance-Sheets of M/s VPIPL placed on record confirms about M/s VPIPL has been a Profit-Earning-Company. It is further, not in dispute if M/s VPIPL received Sales Consideration over and above the price settled with M/s L. G./ M/s Onida.

12. There is not an iota of evidence which could establish about M/s L. G./M/s Onida having any Managerial, Administrative and Financial control on M/s VPIPL or vice-versa. M/s VPIPL has Share-Holding of the members of Batra family M/s L.G/ M/s Onida being Multi-National-Companies. In no way they can be considered under the Term "Related" as per Section- 4 (3) (b) of Central Excise Act.

13. We find that Moulds by M/s L. G. / M/s Onida have been supplied free of cost and on returnable basis to M/s

VPIPL to carry out one of the processes for manufacturing of the Plastic Moulded Components by M/s VPIPL. In this connection, we have also gone through the Flow-Chart for carrying out manufacturing of Plastic-Molded-Components. We notice that Manufacture of Plastic-Molded-Components does not only take place by use of Moulds, but also the Raw-Materials used initially are inspected and then mixed in the Machines like Binary- Mixer, Auto-Loader, Oven, Dryer followed by transferring the same to Injection-Molding-Machine installed in the factory, Hot-Runner-Controller, and it is there that the Moulds supplied are used for getting the Shape of the Component required. After such operation, there are further processes to be undertaken like Screen Printing, Assembling Section, Packing etc. The proceedings in the case had been started by the Department as if Plastic-Molded-Components only require use of Moulds.

14. Further, we observed that all the Moulds supplied by M/s L.G./ M/s Onida were accompanied by the proper Challan/Invoice and each Challan providing the Value of the Mold being supplied. M/s VPIPL, as provided under the Valuation Rules, worked out the Amortizing Cost of the Moulds and added the same to the 'Agreed Price' for working out the Transaction Value in terms of the Section – 4 of the Central Excise Act. We find that it is the only way by which the Transaction Value could be worked out under the Provisions of the Central Excise Act and for the payment of

Central Excise Duty on Plastic-Molded-Components. The above factors including the case records and also the Provisions of the Central Excise Act convince us that the Transactions between M/s VPIPL with M/s L.G/M/s Onida are on Principal-to-Principal basis and the price charged for sale of Plastic-Molded-Components to M/s LG/M/s Onida is the sole consideration of the Sale. They are not covered also by the expression “Related” as defined under Section – 4 (3) (b) of the Central Excise Act. Accordingly, the provision of Section 4(3)(b) (iv) of the Central Excise Act cannot be invoked in the present case and we hold so accordingly.

15. We have also observed that M/s VPIPL had also been supplying Plastic-Moulded-Components to M/s Panasonic, M/s Moser Baer, M/s Samsung India and to others also after receiving the Moulds from such Customers. M/s VPIPL have placed on record even the Challans on the strength of which the Moulds were supplied to them by the above named customers. In their submissions before the Commissioner, M/s VPIPL had drawn the attention of the Bench towards similar supplies made to the customers other than M/s L.G./M/s Onida. The Department had raised no objection on such supplies and obviously considered as being on Principal-to-Principal Basis. It was also submitted that it was discriminatory to treat Sales affected to M/s L. G./M/s Onida under the cover of term “Related” and for others to consider the same as normal Sale. The learned Commissioner at Para

7.8 of his order had avoided to provide any finding on such challenge. This confirms about the order passed by the Commissioner, Noida being arbitrary.

16. We, thus, hold that the demand confirmed along with interest and penalty imposed on M/s VPIPL needs to be set aside.

17. We further, hold that as we have decided the case on merits, we are not discussing the another plea of time bar. However, we have taken note that on and after 18.10.2001, i.e. the date on which the Officers visited the Factory of M/s VPIPL, the Department cannot pretend ignorance and cannot plead about having no knowledge of working of VPIP.

18. Accordingly, we allow all these appeals and set aside the impugned order.

(Dictated in Court)

(Anil G. Shakkarwar)
Member (Technical)

(Anil Choudhary)
Member (Judicial)

Ansari