

FORM GST APL-01

[Refer Rule 108(1)]

Appeal to Appellate Authority

1 GSTIN/Temporary ID/UIN - 36ACVFS7909P1ZV
2 Legal Name - SERENE CONSTRUCTIONS LLP
3 Trade Name - SERENE CONSTRUCTIONS LLP
4 Address - 2ND FLOOR, 5-4-187/3 AND 4, SOHAM MANSION, MG ROAD, SECUNDERABAD, Rangareddy, Telangana, 500003

Order Type -

Demand Order

5 Order No - ZD3604240825747 Order Date - 29/04/2024
6 Designation and address of the officer passing the order appealed against Assistant Commissioner and RAMGOPALPET-RANIGUNJ 2:Begumpet:Telangana
Demand Id - ZD3604240825747
7 Date of communication of the order to be appealed against - 29/04/2024
8 Name of the authorised representative - SOHAM MODI[ABMPM6725H]

Category of the case under dispute -

1	Determination of tax not paid or short paid
2	Incorrect determination of the liability to pay tax on any goods or services or both

9 Details of Case under dispute

- (i) Brief issue of case under dispute - Refer to Annexure
(ii) Description and clarification of goods/ services in dispute - Refer to Annexure
(iii) Period of Dispute - From - 01/04/2018 To - 31/03/2019

(iv) Amount under Dispute

Description	Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount(₹)
Amount of Dispute	Tax/Cess	0	144367	0	144367
	Interest	0	0	0	0
	Penalty	0	144367	0	144367
	Fees	0	0	0	0
	Other Charges	0	0	0	0
					288734

(v) Market value of seized goods - Refer to Annexure

10 Whether the appellant wishes to be heard in person - Yes/No Refer to Annexure
11 Statement of facts - Refer to Annexure
12 Grounds of appeal - Refer to Annexure
13 Prayer - Refer to Annexure

14 Amount Of Demand created/ admitted/ disputed

Description		Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount(₹)	
Amount of demand created (A)	Tax/Cess	0	0	144367	0	144367	288734
	Interest	0	0	0	0	0	
	Penalty	0	0	144367	0	144367	
	Fees	0	0	0	0	0	
	Other Charges	0	0	0	0	0	
Amount of demand admitted (B)	Tax/Cess	0	0	0	0	0	0
	Interest	0	0	0	0	0	
	Penalty	0	0	0	0	0	
	Fees	0	0	0	0	0	
	Other Charges	0	0	0	0	0	
Amount of dispute (C)	Tax/Cess	0	0	144367	0	144367	288734
	Interest	0	0	0	0	0	
	Penalty	0	0	144367	0	144367	
	Fees	0	0	0	0	0	
	Other Charges	0	0	0	0	0	

15 Details of payment of admitted amount and pre-deposit -

Pre-Deposit % of Disputed Tax/Cess - 10%

(a) Details of payment required

Description		Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount(₹)	
Admitted Amount	Tax/Cess	0	0	0	0	0	0
	Interest	0	0	0	0	0	
	Penalty	0	0	0	0	0	
	Fees	0	0	0	0	0	
	Other charges	0	0	0	0	0	
Pre-deposit (10% of Disputed Tax/Cess)	Tax/Cess	0	0	0	0	0	

(b) Details of payment of admitted amount and pre-deposit

Description		Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount(₹)	
Amount Paid	Tax/Cess	0	0	14437	0	14437	14437
	Interest	0	0	0	0	0	
	Penalty	0	0	0	0	0	
	Fees	0	0	0	0	0	
	Other Charges	0	0	0	0	0	

(c) Details of amount payable towards admitted amount and pre-deposit

Description		Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount(₹)	
Balance payable	Tax/Cess	0	0	0	0	0	0
	Interest	0	0	0	0	0	
	Penalty	0	0	0	0	0	
	Fees	0	0	0	0	0	
	Other Charges	0	0	0	0	0	

16 Whether appeal is being filed after the prescribed period - Yes/No

Refer to Annexure

17 If 'Yes' in item 16 -

(a) Period of delay -

Refer to Annexure

(b) Reason for delay -

Refer to Annexure

- 18 Place of supply wise details of integrated tax paid(admitted amount only)mentioned in the Table in sub-clause(a)of clause 15(item(a)),if any

Place of Supply (Name of State / UT)	Demand	Tax	Interest	Penalty	Others	Total
1	2	3	4	5	6	7
Telangana	Admitted Amount[in the table in sub-clause(a) of clause 15(item(a))]	0	0	0	0	0

Upload Supporting Documents (Relied upon), if any -

NA

Verification

- ☒ I, SOHAM MODI , hereby solomently affirm and declare that the information given herein above is true and correct to the best of my / our knowledge and belief and nothing has been concealed therefrom.

Place: Hyderabad

Date: 28/08/2024

Name of the Applicant

SERENE CONSTRUCTIONS LLP

[See rule 108(1)]

Appeal to Appellate Authority

1.	GSTIN/ Temporary ID/UIN –	36ACVFS7909P1ZV	
2.	Legal name of the appellant	Serene Constructions LLP	
3.	Trade name, if any -	Serene Constructions LLP	
4.	Address -	2 nd Floor, 5-4-187/3 and 4, Soham Mansion, M.G. Road, Secunderabad, Rangareddy, Telangana, 500003	
5.	Order-In-Original-	ZD3604240825747	Order date – 29-04-2024
6.	Designation and address of the officer passing the order appealed against – Assistant Commissioner Of State Tax, Ramgopalpet-Ranigunj 2 Circle, Begumpet Division.		
7.	Date of communication of the order appealed against – 30-04-2024		
8.	Name of the authorised representative - CA Preethi Gilluka, CA Pranay Mehta, Advocate Nishanth Rao K.N.		

9. Details of the case under dispute -

(i) **Brief issue of the case under dispute –** An exparte nature of Order was uploaded in "View Additional Notices and Orders" tab on GST portal and no communication was made to appellant through any other mode depriving the appellant a reasonable opportunity of being heard on account of not being aware of show cause notice. Aggrieved by such order the current appeal is filed.

(ii) **Description and classification of goods/ services in dispute-**

(iii) **Period of dispute-** 2018-19

(iv) **Amount under dispute:** Rs. 1,44,366/-

Description	Central tax	State/ UT tax	Integrated tax	Cess
a) Tax/ Cess	-	-	1,44,366	-
b) Interest	-	-	-	-
c) Penalty	-	-	1,44,366	-
d) Fees	-	-	-	-
e) Other charges	-	-	-	-

(v) Market value of seized goods

10. Whether the appellant wishes to be heard in person – Yes

11. Statement of facts :-

1. Serene Constructions LLP (hereinafter referred as “Appellant”), having its principal place of business at 2nd Floor, 5-4-187/3 and 4, Soham Mansion, M.G. Road, Secunderabad, Rangareddy, Telangana, 500003 is registered with Goods and Services Tax Act, 2017 vide GSTIN NO: 36ACVFS7909P1ZV.
2. The Appellant is filing the present appeal against the impugned Order-in-Original issued with reference no. ZD3604240825747 dated 29-04-2024 by the Learned Assistant Commissioner of State Tax, Ramgopalpet-Ranigunj 2 Circle, Begumpet Division. Copy of the impugned Order-in-Original is enclosed as **Annexure-1**.
3. On 31-01-2024, Show Cause Notice with reference no. ZD360124042932L was uploaded on the GST common portal and no separate communication was made to appellant. (copy of the said notice is enclosed as **Annexure 2**.) Such Show cause notice was issued demanding an amount of Rs. 1,44,367/- on account of excess ITC claimed in GSTR 3B over and above ITC available in GSTR 2A.
4. As per the GST common portal 3 reminders were uploaded dated 05-03-2024, 18-03-2024, 19-04-2024, However, no separate communication was sent to the appellant. Details of reminders are provided hereunder.

Details of reminders issued:

Reminder Reference No.	Issue Date
ZD360424034354L	19-04-2024
ZD360324025740P	18-03-2024
ZD360324008508I	05-03-2024

5. On 30-04-2024, the adjudicating authority has passed ex-parte Order-In-Original with reference no. ZD3604240825747, confirming the demand raised in the show cause notice. Again, such order was merely uploaded under “**Additional notices and orders**” on the common GST portal. No other communication was received by the appellant.
6. Aggrieved by such order passed by the Adjudicating Authority, the appellant has filed this appeal before YOUR HONORS for your goodself’s kind consideration.
7. This appeal is now being filed with a delay beyond 3 months but within 1 month from the expiry of 3 months period as prescribed in Section 108(4) of CGST Act,2017 and thereby requesting for condonation of delay in filing of appeal.

12. Grounds of appeal: -

A. The impugned proceedings before Adjudicating authority is in gross violation of the procedure contemplated under Section 61 of CGST Act,2017 read with Rule 99 of CGST Act,2017.

The proper officer may scrutinize returns and related particulars and in case any discrepancies are noticed, the same shall be informed to appellant in ASMT 10 seeking explanation. If the explanation offered by the petitioner in ASMT 11 is acceptable, no further action shall be taken. In case the explanation is not satisfactory or no explanation is offered or the taxable person fails to take corrective measures in the return for the month in which the discrepancies were noticed and accepted, the proper officer may proceed to initiate appropriate action under Section 65, 66, 67, 73 or 74 of the Act. Thereafter, the proper officer shall proceed to pass order in GST DRC-07 under Section 73 and 74 after issuing GST DRC-01A in terms of Rule 142 (1A) and GST DRC-01.

“Section 61. Scrutiny of returns. -

- 1. The proper officer may scrutinize the return and related particulars furnished by the registered person to verify the correctness of the return and **inform him of the discrepancies noticed**, if any, in such manner as may be prescribed and seek his explanation thereto.*
- 2. In case the explanation is found acceptable, the registered person shall be informed accordingly and no further action shall be taken in this regard.*
- 3. In case no satisfactory explanation is furnished within a period of thirty days of being informed by the proper officer or such further period as may be permitted by him or where the registered person, after accepting the discrepancies, fails to take the corrective measure in his return for the month in which the discrepancy is accepted, the proper officer may initiate appropriate action including those under section 65 or section 66 or section 67, or proceed to determine the tax and other dues under section 73 or section 74.”*

Rule 99. Scrutiny of returns.-

- 1. Where any return furnished by a registered person is selected for scrutiny, the proper officer shall scrutinize the same in accordance with the provisions of section 61 with reference to the information available with him, and in case of any discrepancy, **he shall issue a notice to the said person in FORM GST ASMT-10**, informing him of such discrepancy and seeking his explanation thereto within such time, not exceeding thirty days from the date of service of the notice or such further period as may be permitted by him and also, where possible, quantifying the amount of tax, interest and any other amount payable in relation to such discrepancy.*
- 2. The registered person may accept the discrepancy mentioned in the notice issued under sub-rule (1), and pay the tax, interest and any other amount arising from such discrepancy and inform the same or furnish an explanation for the discrepancy in FORM GST ASMT-11 to the proper officer.*

3. *Where the explanation furnished by the registered person or the information submitted under sub-rule (2) is found to be acceptable, the proper officer shall inform him accordingly in FORM GSTASMT-1.*

Therefore, it is established that the Act prescribes the method and manner for conducting proceedings, such proceedings should be performed in compliance with the said method and manner only, and in no other manner. The proper officer cannot proceed to issue DRC-01 on matters which were never intimated to the appellant in form ASMT 10 pursuant to scrutiny of the returns.

In our Case the proper office never issued ASMT-10 and went on to directly issue notice under Section 73 of CGST Act, 2017.

B. The Impugned notice and impugned order were uploaded in "View Additional Notices and Orders" tab on GST portal and not communicated to petitioner through any other mode depriving the appellant a reasonable opportunity of being heard on account of not being aware of show cause notice.

The Appellant was denied a fair opportunity to respond to the notice and subsequent reminders, as they were solely uploaded to the "**Additional Notices and Orders**" tab on the common portal, which is not a prominent or readily accessible location. Moreover, the department failed to employ alternative communication methods, such as telephone, email, or postal service, to bring the notice to the Appellant's attention. This constitutes a violation of the principles of natural justice and renders the proceedings against the Appellant invalid.

Appellant relies on **Crystal Granites V. Assistant Commissioner (ST) W.P. NO. 12540 OF 2024**, wherein Hon'ble High Court Of Madras has held that "Where petitioner was unaware of proceedings culminating in impugned order proposing tax demand on ground of mismatch between GSTR 3B returns and auto-populated GSTR 2A as notice and impugned order were uploaded in "View Additional Notices and Orders" tab on GST portal and not communicated to petitioner through any other mode, interest of justice warranted that assessee be provided an opportunity to contest tax demand on merits.

Further, in **Kamla Vohra V. Sales Tax Officer Class II W.P.(C) NO. 9261 OF 2024**, wherein Hon'ble High Court of Delhi has held that "Where show cause notice was uploaded on portal in category of 'Additional Notices' instead of 'Notices', it would not be sufficient service of notice in terms of section 169 of CGST Act, 2017". And the matter is remanded to the concerned authority to adjudicate the SCN afresh.

C. Imposition of 100% penalty under Section 74 of the CGST Act, 2017, in the Proceedings conducted under Section 73 of the CGST Act, 2017 is prejudicial and is in violation principles of natural justice.

The Ex-parte order passed under Section 73 of the CGST Act, 2017, is tainted by the arbitrary imposition of penalty under Section 74 of the CGST Act, 2017, which renders the entire proceedings void and raises serious doubts as to their validity and genuineness. The disconnect between the provision under which the order was passed and the provision under which the penalty was levied, indicates a clear violation of the principles of natural justice and vitiates the proceedings as a whole

D. The ex-parte nature of the order does not exempt Adjudicating Authority from adhering to principles of natural justice and passing the order on merits.

The current order is passed creating a demand of Rs.1,44,367/- on the account of difference in ITC claimed in GSTR 3B and ITC available in GSTR 2A.

Appellant clarifies that the such difference is on the account of non-reporting of outwards supplies made to appellant by their supplier under the provisions of Section 37 of CGST Act,2017.

Appellant being a works contractor had procured cement from supplier Jsw Cement Limited with GSTR no. 37AABCJ6731B1ZV having IGST credit amounting to Rs.1,45,049/-. Details of all such supplies are provided in Table 1 hereunder.

Table 1

Amount in Rupees.

S. No.	F.Y	Invoice No.	Date	Taxable Value	IGST
1	2017-18	AP1700078613	14-03-2018	75,625	21,175
2	2017-18	AP1700045755	03-12-2017	75,625	21,175
3	2018-19	AP1800028388	03-07-2018	73,906	20,694
4	2018-19	AP1800039927	04-08-2018	73,906	20,694
5	2018-19	AP1800047301	23-08-2018	73,906	20,694
6	2018-19	AP1800056150	15-09-2018	73,906	20,694
7	2018-19	AP1800077712	16-11-2018	71,156	19,924
		Total		5,18,031	1,45,049

It is submitted that such supplier has failed to report such outwards supplies under B2B supplies in their GSTR 1 returns. Hence, resulting in difference in ITC claimed in GSTR 3B and ITC available in GSTR 2A.

It is further submitted that credit against supplies from JSW Cement Limited pertaining to F.Y.2017-18 was claimed in GSTR 3B return of September 2018 i.e in F.Y.2018-19, in compliance of Section 16(4) of CGST Act,2017 and Section 16(5) of CGST Act,2017.

Hence, it is clearly established that such difference in ITC available in GSTR 2A and ITC claimed in GSTR 3B is

- 1) Non-reporting of outwards supplies by the supplier in GSTR 1 returns.
- 2) Claiming of such non-reported credit under GSTR 1 returns pertaining to F.Y.2017-18 in F.Y.2018-19.

E. ITC cannot be denied merely on basis of difference between GSTR-2A and GSTR-3B.

Differential IGST credit of Rs.1,44,367/- was rightly availed by the appellant in compliance of provisions of Section 16(2) of CGST Act,2017. Appellant hereby submits all such documentary evidence required as per the provisions of section 16(2) of CGST Act,2017 to claim such excess ITC over ITC available in GSTR 2A.

- i. Tax invoice issued by a supplier. Such invoices are attached as **Annexure 3**.
- ii. The tax charged in respect of such supply has been actually paid to the Government through GSTR 3B returns by the supplier.
- iii. Returns under Section 39 are furnished.
- iv. Payment to the such supplier has been made within 180days from the date of invoice. Bank statements and ledgers of such supplier are attached as **Annexure 4** and **Annexure 5**.

Therefore, Appellant has rightly claimed all such ITC in the F.Y.2018-19 with complete compliance of provisions of the CGST Act,2017.

F. The impugned order is time barred.

Further, the impugned order is time barred and Notification No. 56/2023-CT dated 28.12.2023. is bad in law for the FY 2018-19. The impugned SCN was issued under section 73 of CGST Act, 2017 which provides for adjudication of demand within 3 years from the due date of the annual return of the corresponding FY. For FY 2018-19, the annual return due date falls on 31.12.2020 and the 3-year time limit expires by 31.12.2023 however citing the difficulties caused due to Covid-19, the Government has extended the time limit from 31.12.2023 to 31-03-2024 by exercising the powers u/s. 168A by the Notification No. 09/2023 dated 31.03.2023. However, again exercising the powers u/s. 168A, ibid the time limit was further extended to 30-04-2024 by the Notification No. 56/2023-C.T dated 28.12.2023 (second extension). In this regard, it is submitted that an extension of the period prescribed for issuance of show cause notice under Section 73 (10) of the Goods and Service Tax Act, 2017 is not sustainable in law, in as much as COVID restrictions were uplifted long back in the year 2022 and the revenue had sufficient time to complete the scrutiny and audit process. Further, the 'force majeure' is as defined u/s. 168A, ibid was never occurred from 2022 till the expiry of the extended due date of 31-03-2024. Hence, the second extension of time runs beyond the mandate of Section 168A and is not sustained in the law. Accordingly, the demand for FY 2018-19 deserves to be dropped as envisaged under Section 73 of CGST Act, 2017.

G. The impugned order is unsigned.

Lastly, for any impugned notice to be called as valid notice the proper officer issuing the notice has to affix the signature either through DSC or should sign manually. However, in the present case the notice is neither affixed by DSC or signed manually. Hence, the same cannot be considered as a proper notice. This can be validated with the decision in case of **Marg Erp Limited Vs Commissioner of Delhi Goods And Service Tax, Delhi & Anr. 2023 (2) Tmi 395** - Delhi High Court wherein it was held that

“11. Learned Counsel for the respondent states that, prior to the Show Cause Notice dated 06.02.2021, the concerned authority had issued a notice dated 01.01.2021, pointing out that there was some differences/ excess ITC and calling upon the petitioner to attend the office on 15.01.2021.

12. It is noted that this notice is also unsigned.

13. According to the learned Counsel for the respondent, the Show Cause Notice is relatable to the details as provided in the notice dated 01.01.2021.

14. Concededly, the impugned notice cannot be sustained as it is unsigned. This issue is covered by the decision of a coordinate Bench of this Court in *Railsys Engineers Private Limited & Anr. v. The Additional Commissioner of Central Goods and Services Tax (Appeals-II) & Anr.*: W.P.(C) 4712/2022; decided on 21.07.2022.

An unsigned notice or an notice cannot be considered as an notice as has been held by the Bombay High Court in *Ramani Suchit Malushte v. Union of India and Ors.*: W.P.(C) 9331/2022; decided on 21.09.2022.”

13. Prayer: -

1. In the view of foregoing, it is respectfully prayed that appeal may please be allowed and Hon’ble Appellate Authority is also prayed to: -
 - a. To set aside the ‘order’ appealed against for demand of tax amounting Rs.1,44,367/- along with applicable interest u/s. 50(3) of CGST Act,2017 and penalty under section 73(9) read with Section 122(2)(b) of CGST Act,2017 and Telangana SGST Act,2017 and to allow the appeal in full;
 - b. To grant opportunity of personal hearing before the matter is decided.

14. Amount of demand created, admitted and disputed

	Particulars		Central tax	State/ UT tax	Integrated tax	Cess	Total Amount	
Particulars of demand/ Refund	Amount of Demand Created(A)	a) Tax/Cess	0	0	1,44,367	0	0	2,88,734
		b) Interest	0	0	0	0	0	
		c) Penalty	0	0	1,44,367	0	0	
		d) Fees	0	0	0	0	0	
		e) Other Charges	0	0	0	0	0	
	Amount of Demand Admitted (B)	a) Tax/Cess	0	0	0	0	0	0
		b) Interest	0	0	0	0	0	
		c) Penalty	0	0	0	0	0	
		d) Fees	0	0	0	0	0	
		e) Other Charges	0	0	0	0	0	
	Amount of Demand Disputed (C)	a) Tax/Cess	0	0	1,44,367	0	0	2,88,734
		b) Interest	0	0	0	0	0	
		c) Penalty	0	0	1,44,367	0	0	
		d) Fees	0	0	0	0	0	
		e) Other Charges	0	0	0	0	0	

15. Details of payment of admitted amount and pre-deposit:-

(a) Details of payment required

Particulars		Central tax	State/ UT tax	Integrated tax	Cess	Total Amount	
a) Admitted amount	a) Tax/Cess	0	0	0	0	0	14,436
	b) Interest	0	0	0	0	0	
	c) Penalty	0	0	0	0	0	
	d) Fees	0	0	0	0	0	
	e) Other Charges	0	0	0	0	0	
b) Pre-deposit (10% of disputed tax/cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess, or not exceeding Rs. 50crore in respect of IGST and Rs. 25 crore in respect of cess)		0	0	14,436	0	14,436	
(c) Pre-deposit in case of sub-section (3) of section 129	Penalty						

(b) Details of payment of admitted amount and pre-deposit (Pre-deposit 10% of the disputed tax and cess but not exceeding Rs.25 crore each in respect of CGST,SGST or cess, or not exceeding Rs.50 crore in respect of IGST and Rs.25 crore in respect of cess)

Sr No.	Description	Tax Payable	Paid through Cash/Credit Ledger	Debit entry no.	Amount of tax paid			
					Central tax	State/ UT tax	Integrated tax	Cess
1	2	3	4	5	6	7	8	9
1	Integrated Tax		Cash Ledger					
			Credit ledger					
2	Central Tax		Cash Ledger					
			Credit ledger					
3	State/UT tax		Cash Ledger					
			Credit ledger					
4	CESS		Cash Ledger					
			Credit ledger					

(c) Interest ,Penalty, late fee and any other amount payable and paid

Sr.No.	Description	Amount payable				Debit entry No.	Amount paid			
		Integrated tax	Central tax	State/ UT tax	Cess		Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7	8	9	10	11
1	Interest	0	0	0	0	0	0	0	0	0
2	Penalty	0	0	0	0	0	0	0	0	0
3	Late fee	0	0	0	0	0	0	0	0	0
4	Others (specify)	0	0	0	0	0	0	0	0	0

16. Whether appeal is being filed after the prescribed period – Yes

17. If ‘Yes’ in item 16 –

(a) Period of delay –28 days

(b) Reasons for delay –

On 29-04-2024, the adjudicating authority has passed Ex-parte Order-In-Original with reference no. ZD3604240825747, confirming the demand raised in the show cause notice. Again, such order was merely uploaded under “**Additional notices and orders**” on the common GST portal. No other communication was received by the appellant, such non-communication prevented by sufficient cause from filing this appeal within the statutory window of 3 months from the date of the order.

This appeal is now being filed with a delay beyond 3 months but within 1 month from the expiry of 3 months period as prescribed in Section 108(4) of CGST Act,2017 and thereby requesting for condonation of delay in filing of appeal.

18. Place of supply wise details of the integrated tax paid (admitted amount only) mentioned in the Table in Sub-clause (a) of clause 15 (item(a)),if any within thirty days of issue of show cause notice

Place of supply (Name of state/UT)	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7
	Admitted Amount [in the Table in sub-clause (a) of clause 15 (item(a))]					

Verification

I, Soham Satish Modi, partner hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place: Hyderabad

Date: 28-08-2024

SOHAM
SATISH
MODI

Digitally signed
by SOHAM
SATISH MODI
Date:
2024.08.28
21:23:48 +05'30'

Signature of the Applicant: