सत्यमेव जयते	**RAJASTHAN APPELLATE AUTHORITY FOR ADVANCE RULING GOODS AND SERVICES TAX** **NCR BUILDING, STATUE CIRCLE, C-SCHEME JAIPUR – 302005 (RAJASTHAN)**	जी एस टी कर बाजार

Proceedings under Section 101 of the Central GST Act,2017 read with Rajasthan GST Act, 2017

Before the Bench of

1. Sh. Rakesh Kumar Sharma, Member(Central Tax)
2. Dr. Preetam B. Yashvant, Member(State Tax)

ORDER NO.RAJ/AAAR/03/2019-20 DATED 30.05.2019

Name and address of the Appellant	:	M/s Aravali Polyart (P) Ltd., A-251, B-1, Mewar Industrial Area, Road No.-1, Madri Udaipur-313001 (Rajasthan)
GSTIN of the Appellant	:	08AAECA7970L2Z5
Clause(s) of Section 97(2) of CGST / SGST Act, 2017, under which the question(s) raised	:	Determination of the liability to pay tax on any goods or services or both
Date of Personal Hearing	:	08.05.2019
Present for the Appellant	:	Shri Yash Dhadda, CA Ms. Shuchi Sethi, CA
Details of Appeal	:	Appeal No. RAJ/AAAR/APP/10/2018-19 dated 13.03.2019 against Advance Ruling No. RAJ/AAR/2018-19/34 dated 15.02.2019

(Proceedings under Section 101 of the Central GST Act, 2017 read with Section 101 of the Rajasthan GST Act, 2017)

At the outset, we would like to make it clear that provisions of both the Central GST Act, 2017 and Rajasthan GST Act, 2017 are same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the Central GST Act, 2017 would also mean a reference to the same provisions under Rajasthan GST Act, 2017.

2. The present appeal has been filed under Section 100 of the Central GST Act, 2017 (**hereinafter also referred to as 'CGST Act'**) read with Section 100 of the Rajasthan GST Act, 2017 (**hereinafter also referred to as 'RGST Act'**) by

M/s Aravali Polyart (P) Ltd., A-251, B-1, Mewar Industrial Area, Road No.-1, Madri, Udaipur-313001, Rajasthan, against the Advance Ruling No. RAJ/AAR/2018-19/34 dated 15.02.2019.

Brief Facts of the Case

3. M/s Aravali Polyart (P) Ltd., A-251, B-1, Mewar Industrial Area, Road No.-1, Madri, Udaipur-313001 (Rajasthan) (**hereinafter also referred to as 'the Appellant'**) is a Private Limited Company and holding GSTIN 08AAECA7970L2Z5.

4. The Appellant is engaged in the business of mining of soapstone and dolomite in the State of Rajasthan on the land taken on lease from one Shri Ramesh Chand Singhvi . The Appellant is classifying these products under Tariff Heading 2518 and paying GST on their supply at the rate of 5%.

5. The mining lease is governed by the Rajasthan Minor Mineral Concession Rules, 2017. In accordance with Rule 28 of the Rajasthan Minor Mineral Concession Rules, 2017, for the lease right awarded to the Appellant, they are required to pay royalty or dead rent as specified therein.

6. The State Government, for the purpose of collection of Royalty on given minerals, has awarded Excess Royalty Collection Contracts (ERCC) wherein one M/s Shivganga Minerals Private Limited has been appointed for collection of Royalty from the Appellant in relation to mining lease.

7. In light of above, the Applicant/Appellant had filed an application dated 13.03.2019 for Advance Ruling before the Rajasthan Authority for Advance Ruling, GST, Jaipur seeking a Ruling on the following question:

> **Question-1** : What is the classification of Service provided in accordance with Notification No 11/2017-Central Tax (Rate) dated 28.06.2017, read with Annexure attached to it, by the State of Rajasthan to M/s Aravali Polyart Private Limited for which royalty is being paid ? Whether said Service can be classified under SAC 9973 specifically under 997337 as Licensing Services for the right to use minerals including its exploration and evaluation or as any other Service? On given Services, tax is payable by Service receiver under

Reverse Charge Mechanism owing to Notification No. 13/2017-Central Tax (Rate) dated 28.06.2018?

Question-2 : What is the GST rate applicable on given Services provided by State of Rajasthan to M/s Aravali Polyart Private Limited for which royalty is being paid?

8. The Rajasthan Authority for Advance Ruling, GST, Jaipur (**hereinafter also referred to as 'AAR, Rajasthan'**) vide the Advance Ruling No. RAJ/AAR/2018-19/34 dated 15.02.2019 have decided the aforesaid application, vide which the Applicant's contentions have been partially rejected and it has been ruled that the activity undertaken by the Applicant is classifiable under SAC 997337 (Licensing services for the right to use minerals including its exploration and evaluation) and it attracts 18% GST under Sl. No. 17(viii) of the Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017 and corresponding SGST notification . This liability is to be discharged by the Applicant under Reverse Charge Mechanism (RCM) as per Entry No. 5 of the Notification No. 13/2017- Central Tax (Rate) dated 28.06.2017 .

9. Aggrieved by the aforesaid Ruling, the Appellant has preferred the subject Appeal before this forum .

Grounds of Appeal

10. The Appellant has not objected to the classification of the impugned activity under SAC 997337 but objected to the classification of the impugned activity under Sl. No. 17(viii) of the Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017 and corresponding SGST notification with aggregate GST rate of 18% . They have contended that the activity should deserve classification either under Sl. No. 17(iii) or (iv) or (viia) of the Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017 attracting 5% GST . Following contentions have been advanced by the Appellant in their favour :-

(i) Royalty which is being paid by the Appellant to the State Government is in respect of minerals extracted for consumption or for onward supply. Thus it is specifically linked with the right to use of goods being provided to the Appellant by the State Government.

(ii) Royalty is a variable return and it varies with the quantity of minerals extracted or removed. In Hingir Rampur Coal Co. Ltd. v. State of Orissa [1961 (2) 3 CR 537], Justice Wanchoo stated that right to receive royalty is a mineral right.

(iii) In the case of the India Cement Ltd., etc. v. State of Tamil Nadu, etc. (AIR 1990 SC 85) ,the Hon'ble Supreme Court has held that Royalty is payable on a proportion of the minerals extracted and it has relationship to mining as also to the mineral won from the mine under a contract by which Royalty is payable on the quantity of the mineral extracted.

(iv) Following concept of Royalty has been explained by the Indian Bureau of Mines, Nagpur :-

> A lessee is a person who is granted mineral concessions. The lessee is required to pay a certain amount in respect of the mineral extracted in proportion to the quantity extracted. Such payment is called royalty. Royalty is calculated on the quantity of minerals extracted or removed. The owner of the land is called lessor. The lessor has a right to receive a royalty based on the production of minerals. The lessor i.e. State Governments are collecting royalty irrespective of whether mineral is marketed or not marketed. When a mineral has been mined it acquires a definite market value depending on grade, market conditions and so on.

(v) On the basis of the aforesaid definition of Royalty , it is evident that Royalty is being paid on the basis of use of minerals made by the lessee of the mine. Hence, same is nothing else but consideration for right to use minerals and also right to exploit them.

(vi) They have cited the Advance Ruling dated 29.06.2018 issued by the Advance Ruling Authority, GST, Haryana in case of M/s Pioneer Partners, Bhiwani in their favour .

(vii) The impugned Service shall fall under the category of S.No. 17(iii) or (iv) or (viia) ibid because these services are in relation to

Goods. The term 'Goods' has been defined under Section 2(52) of the CGST Act 2017 as:

> 2(52) "Goods" means every kind of movable property other than money and securities but includes actionable claim, growing crops, grass and things attached to or forming part of the land which are agreed to be severed before supply or under a contract of supply;

(viii) Things attached to the earth which is agreed to be severed before supply are treated as Goods. Since the Royalty is being paid in respect of those minerals only which have been extracted and removed from the mines and partakes the character of being movable in nature.

(ix) In the case of State Of Madhya Pradesh & Ors vs Orient Paper Mills Ltd., (1977 AIR 687, 1977 SCR (2) 149), it was held by Hon'ble Supreme Court of India that the minerals in question are also goods.

(x) Since lease rights have been given in respect of given minerals only, hence for the purpose of GST Rate, the given service can fall under entry number 17(iii) or (iv) or (viia) but not under 17(viii) ibid.

Personal Hearing

11. A personal hearing in the matter was held on 08.05.2019 . Shri Yash Dhadda, CA & Authorised Representative of the Appellant, alongwith Ms. Shuchi Sethi, CA, appeared for personal hearing on 08.05.2019 on behalf of the Appellant. Shri Yash Dhadda submitted additional written submissions (which is being narrated below) and explained the points mentioned therein. He had nothing further to add.

Additional Submissions

12. Sh. Dhadda has submitted synopsis of the Case and tendered that the classification of the Services received by them should be under entry No.17 (viia) ibid which is 'Leasing or renting of Goods' and leviable to tax at the rate which is applicable on supply of minerals extracted i.e. 5%. He also cited Ruling dated 22.02.2019 given by the Authority for Advance Ruling, Chhattisgarh in the case of M/s NMDC Limited, Chhattisgarh in their favour.

Discussion and Findings

13. We have carefully gone through the Appeal papers filed by the Appellant, the Ruling of the AAR, Rajasthan as well as oral submissions made by the authorized representative(s) of the Appellant, at the time of Personal Hearing held on 08.05.2019. We find that the Appellant vide their Application dated 12.12.2018 had requested for Advance Ruling on :-

> **Question-1** : What is the classification of service provided in accordance with Notification No 11/2017- Central Tax (Rate) dated 28.06.2017, read with Annexure attached to it, by the State of Rajasthan to M/s Aravali Polyart Private Limited for which royalty is being paid ? Whether said service can be classified under SAC 9973 specifically under 997337 as Licensing services for the right to use minerals including its exploration and evaluation or as any other service? On given services, tax is payable by Service receiver under Reverse Charge Mechanism owing to notification No. 13/2017- Central Tax (Rate) dated 28.06.2018?
>
> **Question-2** : What is the GST rate applicable on given Services provided by State of Rajasthan to M/s Aravali Polyart Private Limited for which royalty is being paid?

14. In pursuance to the aforesaid Application dated 12.12.2018, the Rajasthan Authority for Advance Ruling (AAR, Rajasthan) in its Ruling No. RAJ/AAR/2018-19/34, dated 15.02.2019, has pronounced that :

> "the activity undertaken by the Applicant is classifiable under SAC 997337 (licensing services for the right to use minerals including its exploration and evaluation) and it attracts 18% GST under Sl. No. 17(viii) of the Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017 and corresponding SGST notification . This liability is to be discharged by the Appellant under Reverse Charge Mechanism (RCM) as per Entry No. 5 of the Notification No. 13/2017- Central Tax (Rate) dated 28.06.2017 ."

15. The Appellant is satisfied with the Ruling of the AAR, Rajasthan as far as classification of the impugned Service (i.e. Service provided by the State of Rajasthan) under Service code 997337 is concerned but they are not satisfied with the portion of Ruling classifying the impugned Service under Sl. No. 17(viii) of the Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017 with GST applicable @ 18% . They have contended that the impugned Service merits classification either under Sl. No. 17(iii) or 17(iv) or 17(viia) of the Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017 with GST applicable @ 5% .

16. Before coming to decide the tax rate on the impugned Service we first look into the aspect whether the Service is rightly classifiable under the Service code 997337 under the Scheme of Classification appended to the Notification No. 11/2017- Central Tax (Rate) dated 28.06.2017 . After going through the Scheme, We find that the Service has been rightly classified by the AAR, Rajasthan under the Service Code 997337 [Licensing services for the right to use minerals including its exploration and evaluation (entry No. 257)] falling under the Group 99733 [Licensing Services for the right to use intellectual property and similar products (entry No. 250)] falling under the Heading 9973 [Leasing or rental services with or without operator (entry No. 232)] . Relevant portion of Scheme is being reproduced for ready reference :-

Annexure: Scheme of Classification of Services			
S.No.	**Chapter, Section, Heading or Group**	**Service Code (Tariff)**	**Service Description**
(1)	**(2)**	**(3)**	**(4)**
1	**Chapter 99**		**All Services**
174	**Section 7**		**Financial and related services; real estate services; and rental and leasing services**
232	**Heading 9973**		**Leasing or rental services with or without operator**
233	**Group 99731**		**Leasing or rental services concerning machinery and equipment with or without operator**
234		997311	Leasing or rental services concerning transport equipments including containers, with or without operator
235		997312	Leasing or rental services concerning agricultural machinery and equipment with or without operator
236		997313	Leasing or rental services concerning construction machinery and equipment with or without operator
237		997314	Leasing or rental services concerning office machinery and equipment (except computers) with or without operator

238		997315	Leasing or rental services concerning computers with or without operators
239		997316	Leasing or rental services concerning telecommunications equipment with or without operator
240		997319	Leasing or rental services concerning other machinery and equipments with or without operator
241	**Group 99732**		**Leasing or rental services concerning other goods**
242		997321	Leasing or rental services concerning televisions, radios, video cassette recorders, projectors, audio systems and related equipment and accessories (home entertainment equipment)
243		997322	Leasing or rental services concerning video tapes and disks (home entertainment equipment)
244		997323	Leasing or rental services concerning furniture and other household appliances
245		997324	Leasing or rental services concerning pleasure and leisure equipment
246		997325	Leasing or rental services concerning household linen
247		997326	Leasing or rental services concerning textiles, clothing and footwear
248		997327	Leasing or rental services concerning do-it-yourself machinery and equipment
249		997329	Leasing or rental services concerning other goods
250	**Group 99733**		**Licensing services for the right to use intellectual property and similar products**
251		997331	Licensing services for the right to use computer software and databases
252		997332	Licensing services for the right to broadcast and show original films, sound recordings, radio and television programme and the like
253		997333	Licensing services for the right to reproduce original art works
254		997334	Licensing services for the right to reprint and copy manuscripts, books, journals and periodicals
255		997335	Licensing services for the right to use research and development products
256		997336	Licensing services for the right to use trademarks and franchises
257		997337	Licensing services for the right to use minerals including its exploration and evaluation
258		997338	Licensing services for right to use other natural resources including telecommunication spectrum
259		997339	Licensing services for the right to use other intellectual property products and other resources nowhere else classified

17. Having satisfied with the classification of the Service under the Service code 997337, we come to the next Question of determination of the rate of tax on the impugned Service . We find that the entry No. 17 of the Notification No. 11/2017 – Central Tax (Rate), deals with the Heading 9973 (Leasing or rental services with or without operator) . For the sake of convenience, we are reproducing this entry :-

S.No.	Chapter, Section or Heading	Description of Service	Rate (%)	Condition
17	Heading 9973 (Leasing or rental services, with or without operator)	(i) ----------	6	-
		(ii) ----------	9	-
		(iii) Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.	Same rate of central tax as on supply of like goods involvin	-

			g transfer of title in goods	
		(iv) Any transfer of right in goods or of undivided share in goods without the transfer of title thereof.	Same rate of central tax as on supply of like goods involving transfer of title in goods	-
		(v)----------	2.5	Provided that-----
		(vi)----------	65 % of the--------	-
		(vii)----------	2.5	Provided that------
		(viia) Leasing or renting of goods	Same rate of central tax as applicable on supply of like goods involving transfer of title in goods	-
		(viii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viia) above	9	-

18. We find that the Appellant has laid its claim to the above entry Nos. (iii) or (iv) or (viia) for classification of the impugned Service while the AAR, Rajasthan has ruled in favour of the entry No. (viii) . We find that the entry No. (iii) and (iv) were part of the original Notification No. 11/2017- Central Tax (Rate) while the above entry Nos. (viia) and (viii) were added by virtue of the Notification No. 27/2018- Central Tax (Rate) dated 31.12.2018. Since this Notification was the outcome of the 31st GST council meeting which took place on 22.12.2018, hence, to have a better appreciation of the scheme of things, we find it necessary to visit the proposal and recommendations of the GST council in the meeting . Relevant portion of these are being reproduced :-

<table>
<tr><th>S.No.</th><th>Proposal</th><th>Recommendation</th></tr>
<tr><td>18</td><td>To clarify the GST rate applicable on right to use Intellectual Property and similar products other than IPR</td><td>
Recommendation:
It is proposed that to bring clarity, the residuary rate entry for Heading 9973 in notification No. 11/2017-CT (R) dated 28.06.2017 may be split in two parts as follows.
<table>
<tr><th colspan="2">Existing</th><th colspan="2">Proposed</th></tr>
<tr><td>Description of Services</td><td>Rate (%)</td><td>Description of Services</td><td>Rate (%)</td></tr>
<tr><td colspan="4">Sl. 17 Heading 9973 (Leasing or rental services, with or without operator)</td></tr>
<tr><td rowspan="2">(viii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v), (vi) and (vii) above</td><td rowspan="2">Same rate of Central Tax as on supply of like goods involving transfer of title in goods</td><td>(viia) Leasing or renting of goods</td><td>Same rate of Central Tax as on supply of like goods involving transfer of title in goods</td></tr>
<tr><td>(viii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viia) above</td><td>18</td></tr>
</table>
<u>Discussion:</u>
1. Heading 9973 of scheme of classification of services under GST includes "Group 99733: the licensing services for the right to use intellectual property and similar products". However, the rate notification No. 11/2017-CT (R) dated 28.06.2017, prescribes rate only for transfer or permitting the use or enjoyment of Intellectual Property Rights (IPR). No rate has been prescribed for transfer of intellectual property and similar products other than IPR. IPR, as held in several decisions of the Tribunal and the Courts, refers to rights in intellectual property protected by the relevant IPR law in force. Intellectual property not protected by IPR law in force cannot be termed as IPR.

2. The residuary entry for the Heading 9973, i.e entry Sl. No. 17(viii) prescribes GST rate as "same rate of Central Tax as on supply of like goods involving transfer of title in goods". However, the intellectual property does not have underlying goods and thus the prescribed rate does not apply to transfer of intellectual property and similar products other than IPR.
</td></tr>
</table>

19. Since the discussion under the agenda covers Group 99733, it is wholly applicable on the activity under consideration i.e. impugned Service . From perusal of point No. 1 of the Discussion , it is very much clear that the impugned Service is not classifiable under entry No. (iii) and (iv) of the Notification No. 11/2017- Central Tax (Rate) . Perusal of point No. 2 of the Discussion makes it clear that the rate under pre-revised entry No. 8 does not apply to "Licensing services for the right to use intellectual property and similar products other than IPR" . Since the impugned Service is also the

"Licensing services for the right to use intellectual property and similar products other than IPR" , the rate under pre-revised entry No. 8 is not applicable on it. Since the rate under newly created entry No. (viia) is same as that of pre-revised entry No. (viii) , the impugned Service would not attract this rate and so would also not merit classification under the entry No. (viia) . Even, the description of the Service under the entry No. (viia) i.e. "Leasing or renting of Goods" by no stretch of imagination covers the impugned Service i.e. "Licensing services for the right to use intellectual property and similar products other than IPR" . At this stage it is crystal clear that neither entry No. (iii) nor (iv) nor (viia) would cover the impugned Service. Point No. 2 ibid clearly mentions that for this Service (Licensing services for the right to use intellectual property and similar products other than IPR) ,the GST council has carved out a new entry No. (viii) with the Service description "Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viia) above" with rate of tax as 18 % .

20. The Appellant has cited Rulings of the AAR, Haryana and AAR, Chhattisgarh in the cases of M/s Pioneers Partners, Bhiwani and M/s NMDC Limited, Chhattisgarh respectively in their favour. We find that in the case of M/s Pioneers Partners, Bhiwani, the Application was filed on 12.04.2018 and Ruling was given on 29.06.2018. The entry No. 17 ibid did not figure in the Notification at that time . There was neither sub-entry No. (viia) nor the revised sub entry No. (viii) . Upon perusal of the case of M/s NMDC Limited, Chhattisgarh, we find that the changes made in the entry No. 17 of the Notification i.e. substitution of old sub-entry No. (viii) by sub-entry Nos. (viia) and new entry No. (viii), vide Notification No. 27/2018-Central Tax (Rate), dated 31.12.2018, have not been taken into account by the AAR, Chhattisgarh while passing the Ruling . Needless to mention here that sub-entry No. (viia) is the entry to which the Appellant has staked its claim while the entry No. (viii) is the entry under which the Service is classifiable in view of the aforesaid para-19 . Further, as per Section 103 of the CGST Act, any Advance Ruling is binding on the Applicant who has sought it and on the concerned officer or the jurisdictional officer in respect of the Applicant. Accordingly AARs Ruling as cited above can't be relied upon in the present case of the Appellant.

21. We also find that the Appellant themselves are not sure as to where the impugned Service would merit classification under entry No. 17 ibid. They are just pursuing each and every entry under entry No. 17 which prescribes the minimum rate of tax. In the Application filed before the AAR, Rajasthan, they maintained that the Service merits classification either under sub-entry No. (iii) or (iv) or pre-revised entry No.(viii). They have no idea as to where exactly the service would go. During personal hearing before the AAR, Rajasthan, in view of the Notification No. 27/2018-Central Tax (Rate) dated 31.12.2018, they submitted that the Service merits classification either under old entries Nos. (iii) or (iv) or under new entry No.(viia). They maintained the same position [i.e. classification under either sub-entry No. (iii) or (iv) or (viia)] in the Appeal filed before this forum. At this stage also they were having no idea as to where exactly the service would go. During personal hearing, they have contended for classification under the entry No. (viia) . All this proves that the Appellant is not sure as to which sub-entry of entry No. 17 is applicable in their case . They are pursuing each and every sub-entry which prescribes minimum rate of tax i.e. rate of tax equal to the rate on supply of soapstone and dolomite i.e. 5%. At this juncture , especially from the discussions under aforesaid Para-19 ,we have no hitch in determining that the impugned Service is covered under the revised entry No. (viii) of the Notification No. 11/2017- Central Tax (Rate) dated 28.06.2017 attracting GST @ 18 %. Accordingly, we pass the following order :-

ORDER

22. We uphold the Advance Ruling rendered by the Rajasthan Authority for Advance Ruling, Goods and Services Tax, Jaipur vide their Ruling No. RAJ/AAR/2018-19/34 dated 15.02.2019, in respect of Services received by the Appellant which has been held as taxable @ 18% under entry No. 17(viii) of the Notification No. 11/2017- Central Tax (Rate) dated 28.06.2017 . Consequently, the Appeal filed by the Applicant/Appellant i.e. M/s Aravali Polyart (P) Ltd., Udaipur is not legally sustainable and hence is liable to be dismissed and we hold accordingly.

30/05/2019

(RAKESH KUMAR SHARMA)
MEMBER (CENTRAL TAX)

(DR. PREETAM B. YASHVANT)
MEMBER (STATE TAX)

To,

M/s Aravali Polyart (P) Ltd.,

A-251, B-1, Mewar Industrial Area,

Road No.-1, Madri

Udaipur-313001 (Rajasthan)

F.No. IV(16)AAAR/RAJ/10/2018-19/4928 to 4935 Dated: 31 May, 2019

Copy to :-

1. The Chief Commissioner of CGST & Central Excise (Jaipur Zone), NCR Building, Statue Circle , Jaipur-302005.

2. The Commissioner of RGST & Commercial Taxes, Rajasthan, Kar Bhawan, Bhawani Singh Road, Ambedkar Circle, C-Scheme, Jaipur-302005.

3. The Commissioner , Central GST Commissionerate , Udaipur, 142-B, Hiran Magri, Sector-11, Udaipur-313002.

4. The Asstt./Deputy Commissioner , Central GST Division-B, 142-B, Hiran Magri, Sector-11, Udaipur-313002.

5. The Asstt./Deputy Commissioner, Special Circle-2 , Kar Bhawan, Patel Circle, Udaipur - 313001

6. Rajasthan Authority for Advance Ruling, Goods and Service Tax, NCR Building, Statue Circle , Jaipur-302005

7. Guard File

30/5/19

(Pramod Kumar Sharma)

Superintendent