



**IN THE NATIONAL COMPANY LAW TRIBUNAL  
DIVISION BENCH-II, CHENNAI**

**IA/(IBC)/2361(CHE)/2023**

**In**

**IBA/1075/2023**

*(filed under Section 60(5) of the of the Insolvency and Bankruptcy Code, 2016 read  
with Rule 11 of NCLT Rules, 2016)*

*In the matter of **Krishna Energy Private Limited***

**Canara Bank**

Asset Recovery Management Branch,  
Spencer towers II, 1st floor, 770-A,  
Annasalai, Chennai -600 002  
Tamilnadu.

*... Applicant*

**-Vs-**

**1. Mr. B. Ramana Kumar, Liquidator**  
Of M/s. Krishna Energy Private Limited,  
Having office at 51, A, Dr. Ranga Road,  
Mylapore, Chennai 600 004.

**2. Income Tax Department**

Tax Recovery Officer Central I  
Room No.321, 3<sup>rd</sup> Floor  
46 Mahatma Gandhi Salai  
Nungambakkam  
Chennai 600 034.

*... Respondent*

*Order Pronounced on 2<sup>nd</sup> May 2025*

**CORAM**

**SHRI JYOTI KUMAR TRIPATHI, MEMBER (JUDICIAL)  
SHRI RAVICHANDRAN RAMASAMY, MEMBER (TECHNICAL)**



Present:

For Applicant : Mr. Varun Srinivasan, Advocate

For 1<sup>st</sup> Respondent: Mr. B.Rmana Kumar, Advocate

For 2<sup>nd</sup> Respondent: Mr. Raj Jabakh, Advocate

**ORDER**

**(Heard through Hybrid)**

This application has been filed by the Canara bank of India under Section 60(5) of Insolvency and Bankruptcy Code 2016 r/w Rule 11 of NCLT Rules 2016 by Canara Bank against Mr. B. Ramana Kumar (herein after referred to as Liquidator/ 1<sup>st</sup> Respondent and Income Tax Department (herein after referred to as 2<sup>nd</sup> Respondent) in seeking following reliefs:

(a) To Pass an order directing the 2<sup>nd</sup> Respondent to return the sum of Rs.1,12,58,549/- (Rupees One Crore Twelve Lakhs Fifty Eight Thousand Five Hundred and Forty Nine only) paid by the 1 Respondent on 21.07.2023 into the Liquidation Estate of the Corporate Debtor.

(b) To pass an order directing the 1<sup>st</sup> respondent liquidator to thereafter re-distribute the proceeds strictly in accordance with Section 53 of the code and IBBI (Liquidation Process) Regulation 2016 and thus render justice.

**1. SUBMISSIONS OF THE APPLICANT:**

- (i) The applicant submits that the corporate debtor is a private limited company incorporate on 05.02.2008 and engaged in the business of manufacturing, assembling and marketing of electrical control panels, DG sets, Electrical cables, meters for HT and LT and other allied products.
- (ii) It is submitted that applicant on 06.03.2016 has sanctioned various credit facilities to the corporate debtor and the corporate debtor has secured such credit facilities and subsequently, the corporate debtor has defaulted in repaying the principle and interest amounts and hence the account of the corporate debtor has become Non-Performing Asset on 09.04.2015.



- (iii) It is submitted that the applicant has issued a demand notice on 25.06.2015 and the applicant has taken a symbolic possession over the assets of the corporate debtor on 10.09.2015. In furtherance to which the applicant has filed an OA No.575/2015 before DRT-II, Chennai for the recovery of Rs.19,98,96,132.58/- and the same was allowed by DRT II on 25.01.2019.
- (iv) The applicant submits that Income tax department has attached a mortgaged property of the corporate debtor on 08.12.2017 for non-payment of tax dues for the assessment year 2009-2010 and 2013-2014, and further the applicant submits that the applicant has no knowledge of the above mortgage.
- (v) The applicant submits that the Krishna Energy Private Limited (herein after referred as Corporate Debtor) was admitted into Corporate Insolvency Resolution Process (herein after referred to CIRP) by this Tribunal vide order dated 22.11.2019 and subsequently, the liquidation process was commenced against the corporate debtor by this Tribunal vide order dated 06.01.2022 in IA/880(CHE)/2021 and Mr. B. Ramana Kumar was appointed as the liquidator of the corporate debtor.
- (vi) It is submitted that on 05.02.2022, the proof of claim for an amount of Rs.54,62,68.669.14/- was submitted by the applicant before the liquidator and further the applicant submitted that it would relinquish its security interest and stand along with other stakeholders.
- (vii) The applicant submits that the Liquidator has filed the list of stakeholder on 22.03.2022 and it includes three financial creditors



namely, the Applicant Bank, Mr A N Suresh and Neena Suresh and the detailed extract of the list of the stakeholders are as follows:

**List of Creditors for M/s. Krishnaa Energy Private Limited**  
**LIST OF CREDITORS FOR LIQUIDATION**

Date of Liquidation 6, Jan 2022  
Annexure 2  
Financial Creditors

Sl. No.	Name of the Creditor	Amount Claimed by Creditor (Rs.)	Amount Recommended for Admission
1	Canara Bank, No.563/1, 2nd Floor, Anna Salai, Teynampet, Chennai 600018	52,62,88,669.14	52,62,88,669.14
2	A N Suresh, Jain Sangarika Apts., Block B, Flat No.9, 9th Floor, 94 Sathyadev Avenue, MRC Nagar, Chennai 600028	1,26,47,119.00	1,26,47,119.00
3	Neena Suresh, Jain Sangarika Apts., Block B, Flat No.9, 9th Floor, 94 Sathyadev Avenue, MRC Nagar, Chennai 600028	1,26,47,119.00	1,26,47,119.00
<b>TOTAL OF FC</b>		<b>55,15,82,907.14</b>	<b>55,15,82,907.14</b>

Operational Creditors

1	MS Tools and Hardware	13,57,176.00	10,84,427.00
2	N-Rack Accessories	6,03,350.00	6,03,350.00
3	Om Sri Mathaji Engineers	1,15,54,502.00	1,15,54,502.00
4	The Regional PF Commissioner, Tambaram West	83,31,644.00	83,31,644.00
5	ESIC	44,78,491.00	32,61,545.00
<b>TOTAL</b>		<b>2,63,25,163.00</b>	<b>2,48,35,468.00</b>

Employees

Jan-56	56 employees   with claims made and from t	2,01,84,462	1,20,32,372
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**Annexure 1 Total summary**

Financial Creditors	55,15,82,907.14
Operational Creditors	2,48,35,468.00
Employees	1,20,32,372
<b>Grand Total</b>	<b>58,84,50,747.14</b>

B. Ramana Kumar  
Liquidator

dated : 22.03.2022  
Place : Chennai

(viii) The applicant submits that Income Tax department/ 2<sup>nd</sup> Respondent has not filed a claim before the liquidator within the time period provided under Insolvency and Bankruptcy Code, 2016.

(ix) The applicant submits that , Stakeholders Consultation meeting was held on 11.04.2022 in which the liquidator has referred to the judgement of *state tax officer vs. Rainbow papers Ltd 2022 (13)SCR 808* and stated that claims of the government department would be *pari passu* to that of the secured creditors as per section 53 of IBC,2016 and Income tax department was added as a part of the Stakeholders consultation committee (herein after referred as SCC).



- (x) The applicant submits that inclusion of the Income Tax department was objected by the applicant and the applicant has pointed out that Income Tax department could not be treated as a secured creditor.
- (xi) The applicant submits that vide email dated 27.07.2023, the liquidator has informed the applicant that after removing PF claims from the liquidation asset and after meeting liquidation expenses of Rs.18,38,75,836/- was available for distribution and the same was to be shared *pari passu* @ 30.74% each.
- (xii) Applicant submits that on 11.08.2023, liquidator has informed the stake holders that the payment had been made to the Income Tax as per the earlier SCC information in *pari passu* @ 30.75%
- (xiii) The applicant submits that vide email dated 08.10.2023, the liquidator has informed that the immovable property of the corporate debtor was sold for a consideration of Rs.20.50 Crores on 27.02.2023.
- (xiv) The applicant submits that liquidator has treated income tax department as secured creditor under IBC,2016 and paid Rs.1,12,58,549/- on 21.07.2023 and hence the present application is filed for refund of the Rs.1,12,58,549/- received by the Income Tax Department from the liquidator which is not permissible under section 53 of IBC,2016.

## **2. SUBMISSIONS of the 1<sup>st</sup> RESPONDENT:**

(i) The 1<sup>st</sup> Respondent has filed a Counter, wherein the 1<sup>st</sup> Respondent has denied the averments made in the application.

(ii) The 1<sup>st</sup> Respondent that submits that the Liquidation process was initiated against the corporate debtor vide order dated 06.01.2022 in IA/880/(CHE)/2021 in IBA/1075/2019 and the 1<sup>st</sup>respondent/ Liquidator was appointed as the liquidator of the corporate debtor and



in furtherance to which the liquidator submits that Public announcement was made on 08.01.2022, wherein the last date for filing the claim will be stated as 05.02.2022.

(iii) The 1<sup>st</sup> respondent further submits that in response to the public announcement dated 08.01.2022, Income tax department has filed their claim before the liquidator 12.01.2022 in Form B for Rs.3,66,25,429/- which are very well within the period of 30 days from the date of liquidation order and within the time-limit mentioned in the advertisement of claims.

(iv) The 1<sup>st</sup> respondent submits that claims made by the income tax department has been inadvertently omitted to be included in the preliminary report filed by the liquidator, which was filed before this Tribunal on 07.04.2022.

(v) The 1<sup>st</sup> respondent submits that the liquidator during the 2<sup>nd</sup> SCC meeting which was held on 11.11.2022 has invited the Income Tax Department and has made the income tax department part of SCC. In furtherance to which the liquidator has filed a list of modified claims before this Tribunal on 24.11.2022 vide IA/1475/2022 and the same has been allowed vide order dated 16.12.2022.

(vi) The 1<sup>st</sup> respondent submits that the Income Tax Department has attached the property of the corporate debtor for the outstanding tax arrears on 08.12.2017 and the same has been intimated to SCC on 23.12.2022.

(vii) The 1<sup>st</sup> respondent submits that by virtue of the attachment the security interest is credited in favour of income tax department and



hence the Income Tax Department was considered as the secured creditor.

(viii) The 1<sup>st</sup> respondent submits that liquidator vide letter dated 20.07.2023 has requested to lift the attachment on the property of the corporate debtor and the same was confirmed by the Income tax department.

(ix) The 1<sup>st</sup> respondent submits that the Income Tax Department vide letter dated 20.07.2023 has confirmed the lifting of attachment on the property of the corporate debtor. Subsequently, liquidator vide letter dated 21.07.2023 has effected the payment made to the income tax department through cheques towards the claim for Rs.1,12,58,549/- for three assessment year and further submits that the disbursement of the money from the proceeds of sale by liquidator was in accordance with the provisions of IBC and in the line of judgement of Hon'ble supreme court in *state tax officer vs. Rainbow papers Ltd 2022 (13)SCR 808* .

### **3. SUBMISSIONS of the 2<sup>nd</sup> RESPONDENT:**

(i) The 2<sup>nd</sup> Respondent has filed a Counter wherein the 2<sup>nd</sup> Respondent has denied the averments made in the application and in the 1<sup>st</sup> respondent's Counter.

(ii) The 2<sup>nd</sup> Respondent submits that, after the initiation of Liquidation process against the corporate debtor, the liquidator has made a public announcement on 08.01.2022 and the income tax department has filed their claim on 12.01.2022.



(iii) The 2<sup>nd</sup> Respondent submits that, Income Tax Department were made part of the Stake holder Consultation Committee meeting which has held on 11.11.2022, 23.12.2022 and 15.03.2023.

(iv) The 2<sup>nd</sup> Respondent has relied on the judgement of Supreme Court in *State Tax Officer vs. Rainbow papers Ltd 2022 (13) SCR 808* and stated that the above judgement is applicable to the present case.

(v) The 2<sup>nd</sup> Respondent submits that Income tax Department has attached the property of the corporate debtor. Therefore the 2<sup>nd</sup> Respondent submits that, by virtue of such attachment, a security interest was created in favour of the Income Tax Department and thereby making them as a secured creditor.

#### **4. WRITTEN SUBMISSIONS OF THE 1<sup>ST</sup> RESPONDENT**

(i) The 1<sup>st</sup> Respondent has filed written submission on 16.07.2024 wherein the 1<sup>st</sup> respondent has averted the same contentions raised by him the counter and has relied on the following judgements:

- a) *State Tax Officer vs. Rainbow papers Ltd 2022 (13) SCR 808*
- b) *Principal Commissioner of Income Tax Vs. Assam Company Limited , company appeal (AT) (insolvency) No.241 of 2022*

#### **5. WRITTEN SUBMISSIONS OF THE 2<sup>ND</sup> RESPONDENT**

(i) The 2<sup>nd</sup> Respondent has filed their written submission on 29.07.2024 wherein the 2<sup>nd</sup> respondent has averted the same contentions raised by him in the counter.

#### **6. FINDINGS OF THIS TRIBUNAL**

- i. Heard the submissions made by the Learned Counsels of the parties and perused the documents placed on record.



- ii. The present application is filed under Section 60(5) of IBC,2016 r/w Rule 11 NCLT Rules 2016 in seeking refund of sum of Rs.1,12,58,549/- from the income tax department in to the liquidation estate of the corporate debtor.
- iii. The factual matrix of the case is that, the corporate debtor was admitted into CIRP by this Tribunal vide order dated 22.11.2019 and subsequently, the liquidation process was initiated against the corporate debtor by this tribunal vide order dated 06.01.2022 wherein 1<sup>st</sup> respondent was appointed as the liquidator of the corporate debtor.
- iv. The Liquidator on 08.01.2022 made public announcement and has invited the claims from the creditors and last the date for receipt of claim was 05.02.2022. However, It is pertinent to note that the Income tax department has not filed their claim before the liquidator within the timeframe provided under IBC, 2016.
- v. Subsequently, In order to deal with the claims filed during liquidation, the Liquidator has convened several Stake holders meeting and during the Stake Holders Consultation committee (herein after referred to as SCC) meeting which held on 11.04.2022, the claim of the Income Tax Department was discussed and liquidator has informed SCC that in pursuant to the decision of the Hon'ble Supreme Court in the case of *State Tax Officer -Vs- Rainbow Papers Limited 2022*, the income tax department was made part of the SCC.
- vi. Subsequently, The liquidator highlighted that the claim was the Income Tax Department was inadvertently omitted to be included from the list of claims filed with this Tribunal and the modified list of claims was filed by the liquidator subsequently vide IA/1475/2022 before this tribunal and the same was allowed vide order dated 16.12.2022.



- vii. Liquidator has conducted 3<sup>rd</sup> the SCC meeting on 15.03.2023, wherein the liquidator has informed the stake holders that the Government claims by way of an Income Tax would also rank *Pari Passu* along with other secured creditors as per Section 53 of the IBC,2016, and consequent to which, the applicant herein has objected the inclusion of Income Tax Department as part of SCC.
- viii. On perusal of the records, it is evident that the Income Tax Department has made an attachment over the assets of the corporate debtor on 08.12.2017 for non-payment of tax dues for the assessment years 2009-2010 and 2013 -2014.
- ix. We find that on 27.02.2023, the immoveable property of the corporate debtor was sold for the total consideration of Rs.20.50 crores and the liquidator made payment of Rs.1,12,58,549/- to income tax department on 21.07.2023 and the same has been informed to the Stakeholders during the SCC meeting which held on 11.08.2023.
- x. On perusal of records and documents, we find that the liquidator had treated the income tax department as secured creditor as the income tax department secured it dues by attachment over the asset of the corporate debtor on 08.12.2017 and creates security interest as defined under section 3(31)of IBC,2016. The relevant portion is extracted as follows:

*3(31)- "Secured interest" means right, title or interest or a claim to property, created in favour of, or provided for a secured creditor by a transaction which secures payment or performance of an obligation and includes mortgage, charge, hypothecation, assignment and encumbrance or any other agreement or arrangement securing payment or performance of any obligation of any person:  
**Provided** that the security interest shall not include a performance guarantee:*



- xi. The Income Tax Department also relied on the judgment of Hon'ble Supreme Court in *Sanjay Kumar Agarwal Vs State Tax Officer and Anr.* wherein it was held that the observations of coordination bench against another Co-ordinate bench does not accept or correct the decision on a question of law of another bench of equal strength and the only proper course to adopt would be to refer the matter the larger bench for authoritative decision, otherwise the law would be thrown into the state of uncertainty by reason of conflicting decisions.
- xii. We find that above situation is not applicable in the present case as there are no conflicting decisions and the application of decision of Hon'ble Supreme Court in *Rainbow Paper Mills* case is squarely not applicable in this case as Income Tax dues is clearly the sovereign dues and the same cannot be held as secured debt just because attachment has been made by the Income Tax Department for recovery of dues.
- xiii. By virtue overriding powers of IBC, 2016, any attachment made by the Income tax on the assets of the corporate debtor, would not survive for the recovery of dues as the only recourse available to the income tax department for recovering the dues is to file a claim before the liquidator and following the principles laid down in section 53 of IBC, 2016 for appropriation.
- xiv. The question before us, is whether Liquidator is right in exercising the right of disbursal of amount to R2 without applying the provisions of Section 53 of the code which states as under

*53. (1) Notwithstanding anything to the contrary contained in any law enacted by the Parliament or any State Legislature for the time being in force, the proceeds from the sale of the liquidation assets shall be distributed in the following order of priority and within such period and in such manner as may be specified, namely :—*



(a) the insolvency resolution process costs and the liquidation costs paid in full;

(b) the following debts which shall rank equally between and among the following :—

(i) workmen's dues for the period of twenty-four months preceding the liquidation commencement date; and

(ii) debts owed to a secured creditor in the event such secured creditor has relinquished security in the manner set out in section 52;

(c) wages and any unpaid dues owed to employees other than workmen for the period of twelve months preceding the liquidation commencement date;

(d) financial debts owed to unsecured creditors;

(e) the following dues shall rank equally between and among the following:—

(i) any amount due to the Central Government and the State Government including the amount to be received on account of the Consolidated Fund of India and the Consolidated Fund of a State, if any, in respect of the whole or any part of the period of two years preceding the liquidation commencement date;

(ii) debts owed to a secured creditor for any amount unpaid following the enforcement of security interest;

(f) any remaining debts and dues;

(g) preference shareholders, if any; and

(h) equity shareholders or partners, as the case may be.

(2) Any contractual arrangements between recipients under sub-section (1) with equal ranking, if disrupting the order of priority under that sub-section shall be disregarded by the liquidator.

(3) The fees payable to the liquidator shall be deducted proportionately from the proceeds payable to each class of recipients under sub-section (1), and the proceeds to the relevant recipient shall be distributed after such deduction.

*Explanation.- For the purpose of this section —*



(i) it is hereby clarified that at each stage of the distribution of proceeds in respect of a class of recipients that rank equally, each of the debts will either be paid in full, or will be paid in equal proportion within the same class of recipients, if the proceeds are insufficient to meet the debts in full; and

(ii) the term “workmen’s dues” shall have the same meaning as assigned to it in section 326 of the Companies Act, 2013.

- xv. The factual matrix of the case remains is that the income tax department has not filed the claim within the required timeline as prescribed under IBC,2016.
- xvi. *Per contra*, the Income Tax Department states that they have filed their claim on 12.01.2022 and further it is stated that the liquidator has inadvertently omitted the claim submitted by the income tax department in the preliminary report dated 07.04.2022 however the revised list of claim was submitted before this tribunal.
- xvii. Liquidator further stated that applicant never objected to inclusion of the Income Tax Department, therefore Liquidator made the disbursement as per the revised list of claims and liquidator has stated that the decision of the Hon’ble Supreme Court in *Rainbow Papers Ltd., Vs State Tax Officer* is applicable in this case wherein the Liquidator is under obligation to pay Income Tax dues being secured Government dues.
- xviii. The Liquidator also relied on the Judgment Hon’ble NCLAT in *Principle Commissioner of Income Tax Vs Assam Company the India Ltd. in Company Appeal No.241 of 2022* delivered on 07.02.2023 wherein it is held that the statutory liability which are backed by attachment have to be dealt with as in Section 53 of the Code and include the statutory authorities as secured creditors.



- xix. After going through the contention of the Applicant as well as Respondent and the submissions made by the parties we are of the view that the crucial issue that needs to be determined is whether the dues of the Income Tax would be qualified as secured creditor.
- xx. It is clear from the factual matrix that, the Income Tax Department has raised dues for the assessment years 2010-2011, 2011-2012, 2013-2014. Subsequently, Income tax department has attached the property of the corporate debtor for nonpayment dues.
- xxi. However, the attachment made by the Tax Recovery Officer under the Income Tax Act cannot give right to the Income Tax Department to treat their claim as secured creditor, as attachment is only one of the means of recovery of taxes by the Income Tax Department. Therefore, any past dues of the Income Tax Department has to be treated as sovereign dues and the same has to be go through the process of Section 53 of IBC, 2016 and there is no side stepping of the same as the character of the past dues would remain the same irrespective of whether there is any attachment of the property of the Corporate Debtor for the recovery of the dues.
- xxii. In this case, we find that, the Liquidator has erroneously treated the Income Tax Department as secured creditor and transferred a sum of Rs.1,12,58,549/-.
- xxiii. Judgment Hon'ble NCLAT in *Principle Commissioner of Income Tax Vs Assam Company the India Ltd. in Company Appeal No.241 of 2022* has recognized the dues of the Income Tax dues as Secured creditor and remanded the resolution plan to the NCLT to reconsider the matter a fresh. Further facts of the present case, is distinguishable from the case relied upon by the respondent as this is the case where the liquidator has adjusted the pre-CIRP dues during moratorium. The Act of



appropriation of the Tax Dues during the moratorium without following the due process under section 53 of IBC, 2016 is impermissible and we are specifically answering the question where the liquidator was right in making the payment to Income Tax violating section 53 of IBC,2016. Also Income tax department while filing the claim has filed in Form B which implies that the Income tax department as the operational creditor. Therefore there is no question of treating the Income Tax department as secured creditor.

- xxiv. Hon'ble Supreme Court in *Paschimanchal Vidyut Vitran Nigam Ltd. Vs Raman Ispat Private Ltd, Civil appeal no.7976 of 2019* has held that Rainbow Papers judgment is limited to the specific facts and circumstances. Further, the Rainbow Judgment relied on Section 48 of the GVAT Act, which provided for statutory backing as secured debt for the Tax dues and the same is not applicable to the dues of Income Tax Department.
- xxv. Hon'ble Supreme Court in *Principal Commissioner of Income Tax Vs Monnet Ispat and Energy Ltd. SLP. No.6483 of 2018*, held that Income Tax dues being in the nature of crown debts, do not take precedence over secured creditors who are private persons. It is further pointed that waterfall mechanism are paramount and override other statues including those that might create charges in favor of Government authorities. Therefore, Hon'ble Supreme Court in the case of *Paschimanchal Vidyut Vitran Nigam Ltd. Vs Raman Ispat Private Ltd.* emphasized supremacy of IBC and its provision is determining the disbursements under section 53 of IBC.
- xxvi. Hon'ble NCLAT, in *Principal Director General of Income Tax Vs Ms. Synergies Dooray Automative Ltd*, held that the statutory dues should be considered as operational debt.



- xxvii. Hon'ble High Court in *State Bank of India Vs. The Tax Recovery Officer, Income Tax Department*, has held that Income Tax Department cannot claim priority over the secured creditors based on an attachment.
- xxviii. Therefore we are of view that the liquidator has erroneously treated Income Tax Department as secured creditor and further the liquidator has failed consider the decision of the Hon'ble Supreme Court in the case of *Paschimanchal Vidyut Vitran Nigam Ltd. Vs Raman Ispat Private Ltd.*
- xxix. On perusal of the records and submissions and the documents we find that the liquidator has failed to take a decision after due consultation with SCC and hence the decision of the liquidator to disburse the amount without the approval of SCC as well as NCLT is not in line.
- xxx. However, the liquidator claims that the report has been furnished to the stake holders committee and NCLT which has been taken on record the same has been taken on record is not to be taken as approval for disbursal of claim to Income Tax Department.
- xxxi. In light of the above judgments and precedents, we are of the view that claim of the Income Tax Department cannot be considered as secured creditor and hence Income Tax Department cannot be given preference without following the due process under Section 53 of IBC,2016
- xxxii. Accordingly, we direct the Income Tax Department to make payment of Rs. 1,12,58,549/- to the liquidation estate of the corporate debtor within 6 weeks. Consequently, the liquidator is directed to carry out the disbursal strictly in accordance with Section 53 of IBC,2016.

-SD-

RAVICHANDRAN RAMASAMY  
MEMBER (TECHNICAL)

-SD-

JYOTI KUMAR TRIPATHI  
MEMBER (JUDICIAL)