आयकर अपीलीय न्यायाधिकरण, पणजी न्यायपीठ, पणजी में।

IN THE INCOME TAX APPELLATE TRIBUNAL,

PANAJI BENCH, PANAJI

(Through Virtual Court at Raipur)

BEFORE SHRI RAVISH SOOD, JUDICIAL MEMBER

AND

SHRI JAMLAPPA D. BATTULL, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No. : 35 to 40/PAN/2019

करनिर्धारण वर्ष / Assessment Year : 2011-2012 to 2016-2017

M/s EID Parry India Limited
Khanpet, Trogal,Tal. : Ramdurg,
Dist. : Belagavi, Karnataka
PAN: AAACE 0702 C **TAN:BLRE 08509 E** . . . . . अपीलार्थी / Appellant

बनाम / V/s

Income Tax Officer (TDS)
Ward-1, Belagavi, Dist. : Belagavi, Karnataka . . . . . प्रत्यर्थी / Respondent

द्वारा / Appearances

Assessee by : Mr Philip George
Revenue by : Shri Sourabh Nayak

सुनवाई की तारीख / Date of conclusive Hearing : 24/02/2022
घोषणा की तारीख / Date of Pronouncement : 19/04/2022

आदेश / ORDER

PER BENCH;

These present appeals filed by the appellant assessee are directed against the orders of Commissioner of Income Tax- Appeals, Belagavi [for short **"CIT(A)"**] passed u/s 250 of the Income-tax Act, 1961 [for short "**the Act"**], which in turn ascended out of orders of the Addl. Commissioner of Income Tax-TDS Range, Panaji [for short **"AO"**] passed u/s 271C of the Act, for six assessment years [for short **"AY"**] 2011-2012 to 2016-2017.

2. The solitary grievance under these litigations is liability u/s 271C for a default in deducting tax at Source [for short **"TDS"**] u/s 194C of the Act, from the payments to harvesting contractors in the circumstance of varying judicial precedents and on highly debatable issue.

3. Since the issue urged in these bunch of appeals are identical in nature, they are heard together for being disposed of by a common order and the adjudication in lead case ITA/35/PAN/2019 laid in succeeding paragraphs, shall mutatis mutandis apply to the rest of five appeals. For the sake of convenience, the information of penalty order and first appellate orders is tabulated as under;

Sr	Appeal No	Asstt Year	Order Details			
			Penalty Proceedings u/s 271C		First Appellate Proceedings	
			Date of Hearing	Date of Penalty Order u/s 271C	Date of Hearing	Date First Appellate Order
1	ITA/35/PAN/2019	2011-2012	12/10/2018	12/10/2018	29/01/2019	29/01/2019
2	ITA/36/PAN/2019	2012-2013	12/10/2018	12/10/2018	21/01/2019	21/01/2019
3	ITA/37/PAN/2019	2013-2014	12/10/2018	12/10/2018	21/01/2019	21/01/2019
4	ITA/38/PAN/2019	2014-2015	12/10/2018	12/10/2018	21/01/2019	21/01/2019
5	ITA/39/PAN/2019	2015-2016	12/10/2018	12/10/2018	21/01/2019	21/01/2019
6	ITA/40/PAN/2019	2016-2017	12/10/2018	12/10/2018	21/01/2019	21/01/2019

4. Before advancing the matter on facts for adjudication, it is essential to reproduce **grounds of grievance assailed** by the appellant company as under;

> ***"1. The order of the Commissioner of Income Tax (Appeals) is opposed to law and contrary to the facts and circumstances of the case.***

2. The Commissioner of Income Tax (Appeals) grossly erred in upholding the order of the Additional Commissioner of Income Tax levying penalty u/s. 271C of the Income Tax Act.

3. The Commissioner of Income Tax (Appeals) ought to have appreciated that the Appellant is not liable to deduct TDS u/s. 194C on the harvesting charges since the same formed part of the purchase price of the raw material for Appellant's business viz. Sugarcane.

4. The Commissioner of Income Tax (Appeals) grossly erred in holding that the Appellant had not provided reasonable cause for the failure to deduct tax.

5. The Commissioner of Income Tax (Appeals) ought to have appreciated that the issue of deduction of tax at source on harvesting charges is debatable since contrary judgments are available.

6. The Commissioner of Income Tax (Appeals) grossly erred in placing reliance on the decision of the Karnataka High Court in the case of Ryatar Sahakari Sakkare Karkhana Niyamit Vs. ACIT [381 ITR 561 (Kar)].

7. The Commissioner of Income Tax (Appeals) ought to have appreciated and considered the recent decision of the Bombay High Court relied on by the Appellant in the case of CIT v. Dwarkadheesh Sakhar Karkhana Ltd. [2018-TIOL-118- HC-MUM-IT] wherein it was categorically held that there is no liability to deduct the tax at source on harvesting charges since they form part of sugarcane price, and no separate deduction has been claimed by the Assessee.

8. The Commissioner of Income Tax (Appeals) ought to have therefore held that there was reasonable cause for the failure to deduct tax since the issue is debatable.

9. The Commissioner of Income Tax (Appeals) ought to have appreciated that the harvesting charges are paid on behalf of the farmers, who were not able to harvest and transport the sugarcane themselves to the factory of the Appellant.

10. The Commissioner of Income Tax (Appeals) ought to have appreciated that the farmers have themselves consented for the deduction of the harvesting charges from the cost of the sugarcane thereby proving the case of the Appellant that the same forms part and parcel of the cost of raw material.

11. The Commissioner of Income Tax (Appeals) ought to have appreciated that the payment being made towards procurement of agricultural produce viz. sugarcane, liability to deduct tax as per provisions of Chapter XVII-B does not arise in the case of the Appellant.

12. The Commissioner of Income Tax (Appeals) ought to have appreciated that the Appellant had entered into agreement with the gang leaders only for the sake of administrative convenience and the payments to each individual harvester under each gang leader would fall below the threshold limit specified u/s. 194C and hence the Appellant is not liable to deduct tax at source.

13. The Appellant contests all the findings of fact and law and all presumptions made against the Assessee by the Commissioner of Income Tax (Appeals).

14. The Appellant craves leave to file additional grounds of appeal at or before the time of hearing." *(Emphasis supplied)*

5. **The ground no 14 is general & residuary ground, whereas ground no 1 to 13 seeks to adjudicate the matter on merits of the case, insofar as it relates to levy of penalty for non-deduction of tax at source from the payment of harvesting charges paid to contractors, and succinctly, stated facts of the case are;**

5.1 The appellant assessee is a limited company incorporated under the erstwhile Companies Act, 1956 engaged in the business of manufacturing / production of sugar. In order to verify the TDS [tax deducted at source] and TCS [tax collected at source] compliances, a survey u/s 133A of the Act was conducted on 17/08/2017 at one of the business premises of the appellant assessee namely at its Ramdurga (Belagavi) plant / factory premises which is registered with **TAN BLRE08509E,** and on the basis of findings noted during the course of survey proceeding and after consideration of submissions of the appellant, the Ld. ITO-TDS held the appellant as **"deemed to be an assessee-in-default"** u/s 201(1) of the Act for failure to deduct tax (TDS) from the payments made to contractors u/s 194C of the Act, and accordingly passed the orders for the respective assessment years separately, determining the amount of default u/s 201(1), interest liable to be paid u/s 201(1A) and the penalty u/s 206AA(1) of the Act. In consequences hereof, a penalty proceedings for violation of provisions of chapter XVII were initiated and after considering like submission made during the course of TDS assessment, a penalty equivalent to

amount of Tax determined u/s 201(1) of the Act is levied u/s 271C invariably in all the assessment years under consideration.

5.2 The orders passed by the Ld. ITO-TDS holding the appellant as "assessee in default" u/s 201(1) for not deducting TDS u/s 194C of the Act, were unsuccessfully challenged before CIT (A)-Belagavi and is pending before the Income Tax Appellate Tribunal [for short "Tribunal"].

5.3 The orders passed by the Ld. AO u/s 271C levying the penalty equivalent to amount of tax default u/s 201(1) of the Act, were also unsuccessfully challenged before Ld. CIT(A)-Belagavi and aggrieved, the appellant filed these present appeals the Tribunal.

6. After hearing to the rival contentions of both the parties; perused material placed on records and duly considered the facts of the case in the light of settled legal position and the case laws relied upon by the appellant assessee as well the respondent revenue.

7. **It is evidently noticeable form the records that;**

7.1 The primary issue in the present controversy is, as to whether a penalty u/s 271C is attracted for the default in making TDS out of payment made to harvesting contractors, in the circumstance of divergent views and whether there exists reasonable cause for default trigger penalty proceedings.

7.2 It is palpable that, pursuant to a survey proceedings u/s 133A, the assessee company was called upon to produce details regarding

harvesting charges paid to the respective contractors in excess of ceiling ₹30,000/- in each case and in aggregate exceeding ₹75,000/- and to showcase the TDS/TCS compliance (if any) made relating thereto. Based on the records, submissions, and the confirmation in the form of statement recorded it was alleged that, the appellant company for the payments made to harvesting contractors was liable to deduct TDS at the prescribed rate u/s 194C but failed to deduct applicable TDS and insofar as payment to transport contractors is concern, the assessee was failed to deduct the TDS from the payment of those transport contractors whose PAN has not been placed on records u/s 194(6) of the Act. However, the appellant company in its defence through written submission tendered fourfold contention before the Ld. ITO-TDS such were; No tax is deductible on **payment of purchase of goods** as the payment made to harvesting contractors is part and parcel of cost of goods of sugarcane purchased. Harvesting charges are **not debited to Profit & Loss account** of the company as expenditure in the nature of services and same is booked as part of cost of raw material. No tax is deductible on the **agricultural income** as the harvesting charges paid to harvesting contractor are in the nature of agricultural income in the hands of recipients and Harvesting charges are **included in the value of closing stock** and any disallowance u/s 40(a)(ia) will amount of double taxation. Payments to contractors were made **on behalf of farmers** who are the prime source of supply of raw-material i.e., sugarcane.

7.3 Considering the written submissions, copy of one sample agreement entered for the sugar season year 2014-2015 the Ld. ITO-TDS, confuting each of the foresaid defence taken by the appellant, deduced that; Contract for harvesting **cannot be claimed as contract for purchase** of goods. Mere **colouring of harvesting expenditure** as purchase of raw material would not change the basic characteristic of the expenditure and liability to deduct. The **non-taxability of payment in the hands of recipient** contractors cannot absolve the deductor from the statutory liability cased under chapter XVII of the Act, and the 201(1) & 201(1A) proceedings are **unconnected with disallowance** of expenditure u/s 40(a)(ia) of the Act. Nota bene, as regards to appellants claim that, the payments to harvesting contractors were made on behalf of the farmers was controverted by the Ld. ITO-TDS with following categorical findings as laid at Para 3 of page 3 of the assessment order;

> ***"The claim of the deductor that payment to the harvesting contractor is made on behalf of the farmers was verified with the help of the contract which the deductor made with the harvesting contractors and it is found that the claim of the deductor is factually incorrect for the following reasons; (i) The harvesting contractors are appointed by the deductor, and an agreement is made between the deductor and the harvesting contractors. (ii) The payment to the harvesting contractors is made by the deductor through the cheques and the expenditure is debited in the books of accounts of the deductor. (iii) The cane staff of the deductor allots the harvesting contractors the sugarcane field which are supposed to be harvested. The harvesting contractors work as per the direction of the deductor. (iv) The deductor takes legal action against the harvesting contractors who do not fulfil the terms***

of the contract as agreed by the deductor and the harvesting contractor. The deductor has produced documents wherein it is noticed that, the deductor has actually filed a civil suit for breach of contract against a harvesting contractors." *(Emphasis supplied)*

7.4 From the statement recorded in the course of survey, the Ld. ITO-TDS established on record that, the appellant procures/d the sugarcane either at ex-gate price or at gate price **at the option of the farmers, leaving them with an option to avail the services of harvesting and transporters independently,** consequently price for the raw material is bifurcated into two parts; first part to the farmers towards cost of sugarcane and second part towards **cost of harvesting and transport.** It was also brought on records that, the appellant company in respect of aforesaid transactions **generates two separate bills**, wherein the cane bill is generated in the name of the supplying farmer and the **separate bills** of harvesting contact services & transport contract services are generated in the name of the respective contractors and the same were **settled without reference to sugarcane bills** through running account maintained for each of contractor separately in terms of agreement or contract entered into.

7.5 The appellant under a statement has confirmed that, there are **three sources** through which appellant engages services of harvesting and transportation of raw material namely; (a) from the open market, (b) through its own sources and (c) through farmers. The **consideration for contact services is paid directly to the contractors in advance**

through running accounts and such accounts are finally settled at the end of each crushing season without reference to sugarcane bill raised. During assessment proceedings, the Ld. ITO-TDS however made a categorical observation as regards to **engagement of contractor for harvesting of sugarcane for company** and payments were made to those contractors without deduction of TDS u/s 194C of the Act in-spite the individual / single payments were exceeded the ceiling of ₹30,000/- or the aggregate annual payment to the individual / single contractor exceeded the ceiling of ₹75,000/-. From statement recorded, the Ld. ITO-TDS observed that, the assessee company engaged these harvesting contractors and transport contractors on **its own account and not at the bequest of supplying farmers,** furthermore the appellant was engaging them **without reference to any farm field** but under an open contract, whose financial accounts were settled based upon the quantum of services rendered at the end of each crushing season, thus these payments were noting but in the nature of contractual payments for independent services availed within the meaning of section 194C of the Act and hence held as liable to make TDS from such payments made to its harvesting contractors, however the company failed to deduct tax at source u/s 194C of the Act. Resultantly by an orders u/s 201(1) and 201(1A) of the Act, Ld. ITO-TDS held the appellant company as **"deemed to be an assessee in default"**, for the six years and consequently the penalty proceedings u/s 271 of chapter XVII-B were initiated by service of show cause notice [for short **"SCN"**] dt 16/07/2019 by the Ld. AO.

7.6 In response to SCN initiating the penalty proceedings u/s 271C for a default u/s 194C, the assessee deductor filed its detailed reply vide letter dt 26/07/2018. Due to change in incumbent, a fresh notice dt 01/08/2018 u/s 129 of the Act was also served and the assessee was called upon to substantiate its claim against levy of penalty u/s 271 of the Act. Whereupon the representative of the assessee attended the proceedings and reiterated all the submission which were put-forth during the course of TDS assessment, and contended that, **there was a reasonable cause for not deducting the tax at source on various counts,** hence having regards to the nature of transaction, prayed for dropping of penalty proceedings. The submission of the representative did not impress the mind of Ld. AO, consequently a sum equal to the amount of tax which the appellant failed to deduct was levied as penalty u/s 271 of the Act.

8. Aggrieved, in an appeal before first appellate authority [for short **"FAA"**] , the assessee company through its authorised representative [for short **"AR"**] filed analogous submission and in sum & substance contended that, harvesting activity is a part and parcel of growing sugarcane which is done by the farmers, for which the company is facilitating the farmers in harvesting activity by paying gang leader who takes care of the said activity **as the farmer is not found be expert in carrying these techniques**. It is also contended before the Ld. CIT(A) that, **total cost of sugarcane in fact include cost payable to farmer and harvester as raw material are delivered at the factory gate, and the claim of expenditure is eligible expenditure.** To buttress the non-

applicability of provisions of section 194C, it is also contended that, **no tax is deductible on agricultural income as these payment falls into** and in support of contention relied upon plethora of judicial pronouncements. In given facts & circumstances of the case and bone of contentions laid by the appellant, did not impress the Ld. CIT(A), resultantly echoed with the views of Ld. AO and relying upon the Hon'ble Jurisdictional High Court decision in **"Ryatar Sahakari Sakkare Karkhane Niyamit Vs ACIT"** reported in 383 ITR 261 (Kar), acceded with the penalty order, in holding that, in the absence of reasonable cause, the assessee company defaulted in making TDS in terms of section 194C of the Act, and made liable itself for penal action u/s 271C. and consequently upheld penalty in its entirety.

9. Aggrieved, appellant company is before us alleging the action of both the tax authorities as prejudiced on the basis of TDS assessment and adverting the ground number 8 first submitted that the tax authorities overlooked the existence of reasonable cause in not complying with the provisions of section 194C and in supports its contention relied upon relevant judicial precedents laid on section 273B of the Act. Per contra, Learned Counsel for the Revenue [for short **"DR"**] supported the order of tax authorities.

10. At this juncture, we consider it inevitable to quote relevant provisions of law before we proceed to adjudicate the issue;

10.1 **271C. Penalty for failure to deduct tax at source.**

(1) If any person fails to—

(a) deduct the whole or any part of the tax as required by or under the provisions of Chapter XVII-B; or

(b) pay the whole or any part of the tax as required by or under—

(i) sub-section (2) of section 115-O; or

(ii) the second proviso to section 194B,

then, such person shall be liable to pay, by way of penalty, a sum equal to the amount of tax which such person failed to deduct or pay as aforesaid.

(2) Any penalty imposable under sub-section (1) shall be imposed by the Joint Commissioner. *(Emphasis supplied)*

10.2 As we see that, chapter XVII-B tax deduction at source (TDS) is one of a system for collection of direct taxes whereby the assessee is mandated for a specified percentage of tax required to be deducted at the time either of crediting such sum or of making certain payments to the payee and the tax so deducted is required to be deposited by the payer assessee to the exchequer and in case the payer either fails to deduct the tax at source or fails deposit the deducted tax, exposes itself to a penalty u/s 271C of the Act, and for the purpose to immune therefrom it is necessary to look into the provision of the Act;

273B. Penalty not to be imposed in curtain case.

Notwithstanding anything contained in the provisions of clause (b) of sub-section (1) of section 271, section 271A, section 271AA, section 271B section 271BA, Section 271BB, Section 271C, section 271CA, section 271D, Section 271E, section 271F, section 271FA, section 271FB, section 271G, clause (c) or clause (d) of sub-section (1) or sub-section (2) of section 272A, sub-section (1) of section 272AA or

section 272B or sub-section (1) or sub-section (1A) of section 272BB or sub-section (1) of section 272BBB or clause (b) of sub-section (1) or clause (b) or clause (c) of sub-section (2) of section 273, no penalty shall be imposable on the person or the assessee, as the case may be, for any failure referred to in the said provisions if he proves that there was reasonable cause for the said failure." *(Emphasis supplied)*

10.3 From the combine reading of penalty section 271C and section 273B, we find that the word 'shall' is used in section 271C prima-facie makes it clear that imposition of penalty is mandatory, nonetheless it reveals the imposition of penalty is non-discretionary. Au contraire the word 'shall' used u/s 273B provides that, it is **mandatory not to impose penalty** if the assessee establishes the existence of reasonable cause for its failure in compliance of provision of chapter XVII-B of the Act. That is to say, even if the assessee make itself liable for penalty for violation of chapter XVII-B of the Act, provision of section 273B acts as immune on reasonable cause in the give circumstances.

10.4 To our limited knowledge, there is no definition of the term **"reasonable cause",** and it has to be decided upon the facts of each case or a situation that would stimulate or encourage a person of ordinary intelligence under the given facts and circumstances to believe, based on observations or conversations to be not applicable or applicable as the case may be. In this regards it apt to quote the decision of Hon'ble Supreme Court in the case of **"CIT Vs M/s Eli Lilly & Company (India) Pvt. Ltd. & Ors"** reported at 312 ITR 225, with

regards to reasonable cause for failure to deduct TDS, the Hon'ble Lordship on the scope of Section 271C r.w.s 273B have observed that;

> ***Section 271C inter alia states that if any person fails to deduct the whole or any part of the tax as required by the provisions of Chapter XVII-B then such person shall be liable to pay, by way of penalty, a sum equal to the amount of tax which such person failed to deduct. In these cases, we are concerned with Section 271C(1)(a). Thus, section 271C(1)(a) makes it clear that the penalty leviable shall be equal to the amount of tax which such person failed to deduct. We cannot hold this provision to be mandatory or compensatory or automatic because under Section 273B Parliament has enacted that penalty shall not be imposed in cases falling there under. Section 271C falls in the category of such cases. Section 273B states that notwithstanding anything contained in Section 271C, no penalty shall be imposed on the person or the assessee for failure to deduct tax at source if such person or the assessee proves that there was a reasonable cause for the said failure. Therefore, the liability to levy of penalty can be fastened only on the person who do not have good and sufficient reason for not deducting tax at source. Only those persons will be liable to penalty who do not have good and sufficient reason for not deducting the tax.*** *" (Emphasis supplied)*

10.5 It was submitted during the course of hearing that, the appellant on the basis of divergent judicial precedent and legal advice, had honestly and fairly formed an opinion and arrived at the conclusion that, harvesting services are part and parcel of agricultural activity irrespective of person performing it and hence disregarding the nature & contractual obligation set in the principal-to-principal contract /

agreement, but for a reasonable cause acted upon which led to default as held by Ld. ITO-TDS. The tax deductor assessee company was at the relevant time under a genuine and bona fide belief that it was not under any obligation to deduct tax at source consequently, penalty levied u/s 271C prayed to be deleted, as it discharged its burden of showing reasonable cause for failure to deduct tax at source.

10.6 It may be further observed that, in the present case in hand, neither the Ld. AO nor the Ld. CIT(A) did consider the explanation of reasonable cause of bonafide belief given by the assessee of its failure to make TDS from the payment made to harvesting contractors in the light of judicial precedents on the highly debatable issue having regards to nature of contract. From the dates of hearing and date of order it seems that, the lower tax authorities perfunctory dealt with the issue assailed before them, the authorities below have imposed the penalty without taking note of provisions of Section 273B which explicitly covers section 271C within its ambit to exonerate from levy for reasonable cause.

10.7 It is well accepted settled law that, the penalty need not to be imposed in each and every case and discretionary in nature and the facts and circumstances of the case shall have to be taken into consideration independent of fate of original assessment. Section 273B of Act provides that, no penalty therein shall be imposable on the assessee as the case may be, for any failure referred to in the said provisions, if the assessee proves that, there was a reasonable cause for

the said failure. The circumstances explained by the Ld. AR clearly revealed that, the assessee made the payment to the harvesting contractor under a principal to principal contract entered between them, but were against the raw material supplies and did not deduct tax because the assessee was under the bonafide belief that no TDS was to be deducted on the payments made to in relation to service relating to raw material / goods by virtue of exclusion carved out in explanation (iv-e) to section 194C. Therefore, these circumstances would clearly reveal that the assessee had a reasonable cause for failure to comply with the provisions of section 194C, and we are not neglectful to the fact that, the assessee company from the financial year 2016-2017 (post TDS assessment) starting deducting TDS u/s 194C from the payments made to harvesting contractor, this would also suggest the existence of reasonable cause in not imposing penalty in the aforesaid case.

11. Considering the entire conspectus of the case and in the light of foregoing findings vis-à-vis discussion, we find substantial force in the contention of Ld. AR that, the word "reasonable cause" can be interpreted as applied to a person having an ordinary prudence. The expression "reasonable cause" gives the impression that prima facie, if a person of average intelligence has acted and under those circumstances the said action was at that point of time not infringed the settled law then it can be reasonably held that assessee was prevented by a "reasonable cause" under those circumstances not to act as prescribed or determined by a case law. We are aware that ignorance of law is not an excuse but at the same time, it is not practical that every taxpayer should always be aware

about the latest development of fiscal laws; which are ever and fast changing. We find that, the issue at hand was highly debatable at relevant point of time and assessee was prevented by a reasonable cause for not complying with the provisions of chapter XVII-B of the Act, ergo placing reliance on the judgement of Hon'ble Apex Court in **"CIT Vs M/s Eli Lilly & Company (India) Pvt. Ltd. & Ors"** (Supra), we are of considered view that, the appellant assessee is entitled to relief from 271C penalty by virtue of provisions of section 273B Act, on the aforestated reasoning, consequently penalty levied u/s 271C for all the assessment years under consideration is directed to be deleted.

12. **Resultantly, the appeals of the assessee are allowed in term of aforesaid observation.**

Order pronounced in Open Court on this Tuesday 19th day of April, 2022.

-S/d-	**-S/d-**
RAVISH SOOD	**JAMLAPPA D BATTULL**
JUDICIAL MEMBER	**ACCOUNTANT MEMBER**

पणजी / PANAJI; दिनांक / Dated : 19th April, 2022

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT (Appeals), Belagavi (Karnataka)
4. The Pr. CIT, Belagavi (Karnataka)
5. विभागीय प्रतिनिधि,आयकर अपीलीय न्यायाधिकरण, पणजी / DR, ITAT, Panaji Bench, Panaji.
6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy // निजीसचिव / Private Secretary