

***DETENTION OF
GOODS UNDER GST
- Critical Analysis***

68. Inspection of goods in movement

(1) The Government may require the person in charge of a conveyance carrying any consignment of goods of *value exceeding such amount* as may be specified to carry with him such *documents and such devices* as may be prescribed.

(2) The details of documents required to be carried under sub-section (1) shall be *validated in such manner as may be prescribed*.

(3) Where any conveyance referred to in sub-section (1) is intercepted by the **proper officer** at any place, he may require the *person in charge* of the said conveyance to produce the documents prescribed under the said sub-section and devices for verification, and the *said person shall be liable to produce the documents and devices and also allow the inspection of goods*.

The powers to inspect goods in transit are vested in Proper officer, which is defined in Sec 2(91)

(91) “**proper officer**” in relation to any function to be performed under this Act, means the officer of goods and services tax who is assigned that function by the Commissioner of CGST / SGST;

Therefore, Proper officer is neither “**jurisdictional officer**” nor is “**adjudicating officer**” as defined under the Act. Proper officer the authorised to carry out work assigned by the Commissioner.

State Commissioner in States have authorised the enforcement officers & Sector Officers to function as Proper Officer, while Commissioner GST (Central) has authorised “Inspector of Central GST” to carry on the function as Proper Officer u/s 68(3)

138A. Documents and devices to be carried by a person-in-charge of a conveyance.-

(1) The person in charge of a conveyance shall carry—

- (a) the invoice or bill of supply or delivery challan, as the case may be; and
- (b) a copy of the e-way bill in physical form or the e-way bill number in electronic form or mapped to a Radio Frequency Identification Device embedded on to the conveyance in such manner as may be notified by the Commissioner:

Provided that nothing contained in clause (b) of this sub-rule shall apply in case of movement of goods by rail or by air or vessel:

Provided further that in case of imported goods, the person in charge of a conveyance shall also carry a copy of the bill of entry filed by the importer of such goods and shall indicate the number and date of the bill of entry in Part A of FORM GST EWB-01.

“Documents & devices as prescribed” under section 68(1) are documents prescribed in Rule 138A.

Invoice, Bill of Supply or Delivery Challan and E-way bill are documents, while **Debit Notes, Credit Notes** are not prescribed in Rule 138A.

138B. Verification of documents and conveyances.- (1) The Commissioner or an officer empowered by him in this behalf may authorize the **proper officer** to intercept any conveyance to verify the e-way bill in physical or electronic form for all inter-State and intra-State movement of goods.

(2) The Commissioner shall get Radio Frequency Identification Device readers installed at places where the verification of movement of goods is required to be carried out and verification of movement of vehicles shall be done through such device readers where the e-way bill has been mapped with the said device.

(3) The physical verification of conveyances shall be carried out by the **proper officer** as authorised by the Commissioner or an officer empowered by him in this behalf:

Provided that on receipt of specific information on evasion of tax, physical verification of a specific conveyance can also be carried out by any other officer after obtaining necessary approval of the Commissioner or an officer authorised by him in this behalf.

“Validated in such manner as may be prescribed” under section 68(2), manner is prescribed under Rule 138B.

The physical verification of conveyances shall be carried out by the **proper officer** as authorised by the Commissioner or an officer empowered prescribed in Rule 138B.

129. Detention, seizure and release of goods and conveyances in transit.

(1) **Notwithstanding anything contained in this Act**, where any person transports any goods or stores any goods while they are **in transit** in *contravention of the provisions of this Act or the rules made thereunder*, all such goods and conveyance used as a means of transport for carrying the said goods and documents relating to such goods and conveyance shall be liable to *detention or seizure* and after detention or seizure, shall be released,—

“Notwithstanding anything contained in this Act” -

A provision containing the words ‘notwithstanding’ is generally termed as ‘non obstante clause’. The provision containing the word ‘notwithstanding’ has an overriding effect on the other provision, i.e., such provision shall prevail over the other provision. In other words, if there is any inconsistency or departure between the non obstante clause and another provision, it is the non obstante clause which will prevail. The principles governing any **non obstante clause** are well established. Ordinarily, it is a legislative device to give such a clause an overriding effect over the law or provision that qualifies such clause. When a clause begins with “notwithstanding anything contained in the Act or in some particular provision/ provisions in the Act”, it is with a view to give the enacting part of the section, in case of conflict, an overriding effect over the Act or provision mentioned in the non obstante clause.

In **Laxmi Devi v. State of Bihar [(2015) 10 SCC 241]** it was observed –

Non obstante clause – Object of – Held, it is legislative device which is usually employed to give overriding effect to some provision over some contrary provisions that may be found either in same enactment or some other enactment to avoid operation and effect of all contrary provisions.

In **Madhav Rao Jivaji Rao Scindia v. Union of India and another [(1971) 1 SCC 85]**,

C.J. observed that – “..the non obstante clause is no doubt a very potent clause intended to exclude every consideration arising from other provisions of the same statute or other statute but "for that reason alone we must determine the scope" of that provision strictly. When the section containing the said clause does not refer to any particular provisions which it intends to override but refers to the provisions of the statute generally, it is not permissible to hold that it excludes the whole Act and stands all alone by itself. A search has, therefore, to be made with a view to determining which provision answers the description and which does not. ”

In **R.S. Raghunath v. State of Karnataka and Another [AIR 1993 SC 81]**

“The non-obstante clause is appended to a provision with a view to give the enacting part of the provision an overriding effect in case of a conflict. But the non-obstante clause need not necessarily and always be co-extensive with the operative part so as to have the effect of cutting down the clear terms of an enactment and if the words of the enactment are clear and are capable of a clear interpretation on a plain and grammatical construction of the words the non-obstante clause cannot cut down the construction and restrict the scope of its operation. In such cases the non-obstante clause has to be read as clarifying the whole position and must be understood to have been incorporated in the enactment by the Legislature by way of abundant caution and not by way of limiting the ambit and scope of the Special Rules. Courts should examine every word of a statute in its context and use it in its widest sense. [402 E-G; 403 -B]

2.2 There should be a clear inconsistency between the two enactments before giving an overriding effect to the non-obstante clause but when the scope of the provisions of an earlier enactment is clear the same cannot be cut down by resort to non- obstante clause.”

There is specific provision of penalty under section 122

(xiv) transports any taxable goods without the cover of documents as may be specified in this behalf;

(xviii) supplies, transports or stores any goods which he has reasons to believe are liable to confiscation under this Act;

The amount of penalty – Rs. 10000 or Equal to tax which ever is higher.

So there is conflict in the enacting part of the provision 122 and 129. Therefore, There is inconsistency between the two enactments and the scope of section 122(xiv) and 122(xviii), which is clear, same cannot be cut down by resort to non- obstante clause.

Whether powers of inspection of goods during movement as per section 68(1) are overridden by non-obstante clause of section 129 ? As the provision of section 129 is complete code.

➤ *Meaning of “Contravention of the provisions of this Act or the rules made thereunder”*

This give wide scope to cover up contravention of provisions of the Act and Rule thereunder, while the person transporting the goods is not the owner of goods, but is a carrier or bailee of goods for movement. The contravention of provision applies on person transporting the goods and not on the Registered person. Specific contravention of provisions are not given, while the contravention regarding filling of return, preparation of Invoice as per Rule, generation of E-Way bill by seller of goods etc. are not applicable on person transporting goods. Therefore this is arbitrary provision against Article 14 and 19(1)(g) of the Constitution.

CBIC (GST Policy wing) has issued Circular No. 41/15/2018-GST dated 13.04.2018 in exercise of the powers conferred under section 168(1) and issued instructions under the heading ***Procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances by making reference of section 68(1), Rule 138 to 138D and section 129.***

It is clarified that no Rule is made for Section 129 and the procedure is laid down by instruction which is having no binding effect on Taxpayer.

Hon'ble Supreme Court in the case of **Commissioner of Customs, Calcutta v. Indian Oil Corporation Ltd., (2004) 3 SCC 488**, held that *Circular is not binding on a Court or an Assessee. Hence, the Assessee is at discretion to follow the orders, instructions and directions if it stands beneficial. In case such circular is not beneficial, Assessee can choose not to follow them or challenge the issuance of the Circular.*

In the circular different formats of forms **MOV-01** to **MOV-11** are given. These forms are meant for issue to person in charge of vehicle, not the owner of goods.

**FORM
GST MOV- 01**

Where the **proper officer** intends to undertake an inspection, he shall record a statement of Owner / Driver / Person in charge of the Goods and Conveyance. In the statement at S.No. 5 there is declaration regarding documents.

5	I have	a) not produced any documents relating to the goods under transportation	
		b) produced the documents, recorded in the Annexure, relating to the goods under transportation, which I have duly certified and signed as correct.	

**FORM
GST MOV- 02**

The proper officer shall issue an order for physical verification/inspection of the conveyance, goods and documents, requiring the person in charge of the conveyance to station the conveyance at the place mentioned in such order and allow the inspection of the goods.

	The owner / driver / person-in charge of the conveyance has not tendered any documents for the goods in movement
	<i>Prima facie</i> the documents tendered are found to be defective
	The genuineness of the goods in transit (its quantity etc) and/or tendered documents requires further verification
	E-Way bill not tendered for the goods in movement
	Others (Specify)

**FORM
GST EWB- 03**

The proper officer shall, within **twenty four hours** of the aforementioned issuance of FORM GST MOV-02, prepare a report in **Part A** of **FORM GST EWB-03** and upload the same on the common portal.

**FORM
GST MOV- 03**

Within a period of **three working days** from the *date of issue of the order in FORM GST MOV-02*, the proper officer shall conclude the inspection proceedings. Where circumstances warrant such time to be extended, he shall obtain a written permission in FORM GST MOV-03 from the Commissioner or an officer authorized by him, for extension of time beyond three working days and **a copy of the order of extension shall be served on the person in charge of the conveyance**

**FORM
GST MOV- 04**

On completion of the physical verification/inspection of the conveyance and the goods in movement, the proper officer shall prepare a report of such physical verification in **FORM GST MOV-04** and serve a copy of the said report to the owner or person in charge of the goods and conveyance

**FORM
GST EWB- 03**

The proper officer shall also record, on the common portal, the final report of the inspection in **Part B of FORM GST EWB-03** within three days of such physical verification / inspection.

**FORM
GST MOV- 05**

Where **no discrepancies** are found after the inspection of the goods and conveyance, the proper officer shall issue forthwith a release order in **FORM GST MOV-05** and allow the conveyance to move further.

**FORM
GST MOV- 06**

Where the proper officer is of the opinion that the goods and conveyance need to be detained under section 129 of the CGST Act, he shall issue an order of detention in **FORM GST MOV-06** and same shall be served on **driver or person in charge of the conveyance**.

**FORM
GST MOV- 07**

A notice in **FORM GST MOV-07** in accordance with the provisions of sub-section (3) of section 129 of the CGST Act, specifying the tax and penalty payable. The said notice shall be served on the **person in charge of the conveyance**.

Instructions does not state the service of Show cause notice (MOV-07) on the owner of goods, while he is effected person and there is violation of [Rule of audi alteram partem](#)

The right to fair hearing has been used by the Court as the base on which to build a kind of code for administrative procedure comparable with due process of law. *A proper hearing must always include a fair and adequate opportunity to those who are parties in the controversy for correcting and contradicting anything prejudicial to their view.*

**FORM
GST MOV- 08**

Where the owner of the goods, or the person authorized by him, or any person other than the owner of the goods comes forward to get the goods and the conveyance released by furnishing a security under clause (c) of sub-section (1) of section 129 of the CGST Act, the goods and the conveyance shall be released, by an order in **FORM GST MOV-05**, after obtaining a bond in **FORM GST MOV-08** along with a security in the form of bank guarantee equal to the amount payable under clause (a) or clause (b) of sub-section (1) of section 129 of the CGST Act. The finalisation of the proceedings under section 129 of the CGST Act shall be taken up on priority by the officer concerned and the security provided may be adjusted against the demand arising from such proceedings.

**FORM
GST MOV- 09**

Where the owner of the goods or any person authorized by him comes forward to make the payment of tax and penalty as applicable under clause (a) of sub-section (1) of the said section or where the owner of the goods does not come forward to make the payment of tax and penalty, as applicable under clause (b) of sub-section (1) of the said section, the proper officer shall, after the amount of tax and penalty has been paid in accordance with the provisions of the SGST / CGST Act and the GSST/CGST Rules, release the goods and conveyance by an order in **FORM GST MOV-05**. Further, the order in **FORM GST MOV-09** or Where any objections are filed against the proposed amount of tax and penalty payable, the proper officer shall consider such objections and thereafter, the speaking order shall be passed in **FORM GST MOV-09**, which shall be uploaded on the common portal *and the demand accruing from the proceedings shall be added in the electronic liability register and the payment made shall be credited to such electronic liability register by debiting the electronic cash ledger or the electronic credit ledger of the concerned person in accordance with the provisions of section 49 of the CGST Act.*

**FORM
GST MOV- 10**

In case the proposed tax and penalty are not paid within fourteen days from the date of the issue of the order of detention in **FORM GST MOV-06**, action under section 130 of the CGST Act shall be initiated by serving a notice in **FORM GST MOV-10**, proposing confiscation of the goods and conveyance and imposition of penalty.

**FORM
GST MOV- 10**

Where the proper officer is of the opinion that such movement of goods is being effected to **evade payment of tax**, he may directly invoke section 130 of the CGST Act by issuing *a notice proposing to confiscate the goods and conveyance* in **FORM GST MOV-10**. In the said notice, the quantum of tax and penalty leviable under section 130 of the CGST Act read with section 122 of the CGST Act, and the fine in lieu of confiscation leviable under sub-section (2) of section 130 of the CGST Act shall be specified.

**FORM
GST MOV- 11**

An order of confiscation of goods shall be passed in **FORM GST MOV-11**, after taking into consideration the objections filed by the person in charge of the goods (owner or his representative), and the same shall be served on the person concerned. Once the order of confiscation is passed, the title of such goods shall stand transferred to the Government.

A summary of every order in FORM GST MOV-09 and FORM GST MOV-11 shall be uploaded electronically in FORM GST-DRC-07 on the common portal.

(a) on payment of the applicable tax and penalty equal to one hundred per cent. of the tax payable on such goods and, in case of exempted goods, on payment of an amount equal to two per cent. of the value of goods or twenty-five thousand rupees, whichever is less, **where the owner of the goods comes forward** for payment of such tax and penalty;

(b) on payment of the applicable tax and penalty equal to the fifty per cent. of the value of the goods reduced by the tax amount paid thereon and, in case of exempted goods, on payment of an amount equal to five per cent. of the value of goods or twenty-five thousand rupees, whichever is less, **where the owner of the goods does not come forward** for payment of such tax and penalty;

(c) upon **furnishing a security equivalent to the amount payable** under clause (a) or clause (b) in such form and manner as may be prescribed:

*Provided that no such goods or conveyance shall be detained or seized without serving an order of detention or seizure on the **person transporting the goods.***

(2) The provisions of sub-section (6) of section 67 shall, mutatis mutandis, apply for detention and seizure of goods and conveyances.

Owner of the Goods

Central Government has clarified the issue of ownership by Circular No.76/50/2018-GST dated 31.12.2018 as under -

6	Who will be considered as the ' owner of the goods ' for the purposes of section 129(1) of the CGST Act ?	It is hereby clarified that if the invoice or any other specified document is accompanying the consignment of goods, then either the consignor or the consignee should be deemed to be the owner. If the invoice or any other specified document is not accompanying the consignment of goods, then in such cases, the proper officer should determine who should be declared as the owner of the goods.
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129. Detention, seizure and release of goods and conveyances in transit. (Contd.) (3)

The **proper officer** detaining or seizing goods or conveyances *shall* issue a notice specifying the tax and penalty payable **and thereafter, pass an order for payment of tax and penalty** under clause (a) or clause (b) or clause (c).

(4) No tax, interest or penalty shall be determined under sub-section (3) without giving the **person concerned** an opportunity of being heard.

(5) On payment of amount referred in sub-section (1), all proceedings in respect of the notice specified in sub-section (3) shall be deemed to be concluded.

(6) Where the **person transporting any goods or the owner of the goods** fails to pay the amount of tax and penalty as provided in sub-section (1) within fourteen days of such detention or seizure, *further proceedings shall be initiated in accordance with the provisions of section 130*:

Provided that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of seven days may be reduced by the proper officer.

Principle of Natural Justice violation –

Hon'ble Allahabad High Court in case of **Swastik Traders v. State of UP in Writ (Misc.) No. - 19798 of 2019** relating to detention of goods u/s 129 held that -

Further, Natural justice is a branch of public law. It is a formidable weapon which can be wielded to secure justice to citizens. Rules of natural justice are "basic values" which a man has cherished throughout the ages. They are embedded in our constitutional framework and their pristine glory and primacy cannot be allowed to be submerged by exigencies of particular situations or cases. Principles of natural justice control all actions of public authorities by applying rules relating to reasonableness, good faith and justice, equity and good conscience. Natural justice is a part of law which relates to administration of justice.

Rules of natural justice are indeed great assurances of justice and fairness. The golden rule which stands firmly established is that the doctrine of natural justice is not only to secure justice but to prevent miscarriage of justice. Its essence is good conscience in a given situation; nothing more-but nothing less.

As Lord Denning in the case of Kanda v. Govt. of Malaya, 1962 AC 322 observed that "if the right to be heard is to be a real right which is worth anything, it must carry with it a right in the accused person to know the case which is made against him. .He must know what evidence has been given and what statements have been made affecting him; and then he must be given a fair opportunity to correct or contradict them."

- Proper Officer has to ascertain the owner of goods on the basis of documents (Tax invoice or E-Way Bill, Challan) without deciding the owner of goods, the issuance of Notice in MOV-07 is illegal and against the spirit of section 129.
- The calculation of proposed tax and penalty as per clause (a) or (b) shall be decided on the basis of ownership of goods, which should be made by application of mind on the basis of documents found alongwith conveyance.
- Reasonable opportunity of being heard should be provided to the person concerned i.e. owner of goods in case ownership documents (Invoice or E-way Bill or challan) are mentioned in Annexure to MOV-01.
- Notice issued for demand of tax and penalty in MOV-07 without providing opportunity of being heard to owner of goods vitiate the proceedings.

Some legal issues arisen concerning order passed under section 129

1. Whether Proper Officer functioning under section 129 is Adjudicating Authority ?

The proper has been assigned different roles under GST Law to facilitate and extend cooperation to the taxpayers for their day-to-day statutory compliance. The proper officer sometimes perform as an administrative, adjudicating and quasi-judiciary authority to protect the Government revenue.

In the recent judgement the Hon'ble High Court of Telangana in the Case of P. V. Ramana Reddy v. UOI- reported in 2019(25) G.S.T.L.185 (Telangana), held that "the arrested person should be produced by the authorized officer before the Magistrate within 24 hours who may either remand

him to judicial custody or release him on bail. The question of giving such person to police custody or custody to proper officer does not arise. The contention that the proper officer not being a police officer could not seek custody of arrested person, was held to be not tenable.” This view was approved by the Apex Court reported in 2019(26) G.S.T.L.j175 (S.C.).

The Proper Officer being a quasi judicial authority authorised to perform duties empowered u/s 129 should pass order as adjudicating authority by providing opportunity of being heard to the aggrieved person following principle of natural justice. He is bound to take into consideration the documents, evidence and submissions made in adjudicating proceeding in arriving the conclusion to pass order.

2. What is the distinction in law between ‘Seizure’ and ‘Detention’?

*Denial of access to the owner of the property or the person who possesses the property at a particular point of time by a legal order/notice is called detention. Seizure is taking over of actual possession of the goods by the department. **Detention order is issued when it is suspected that the goods are liable to confiscation.** Seizure can be made only on the reasonable belief which is arrived at after inquiry/investigation that the goods are liable to confiscation.*

3. Whether order of order in MOV-09 is appealable under section 107 of the Act ?

*Hon’ble Allahabad High Court in case of **R. K. Overseas vs Union of India [2019] 104 taxmann.com 123 (Allahabad)** held that “On the on joint reading of Section 107 and 121 of the Act it is thus apparent that though all orders passed under the Act by the adjudicating authority are appealable but not the one’s which have been specifically excluded from purview of appeal under Section 121 of the Act such as orders pertaining to seizure.*

In view of circumstances above, we hold that order of Seizure of goods in transit or storage passed under section 129(1) of the Act is not appealable and therefore, a writ petition is maintainable against it subject to the limitations of judicial review.”

4. Whether Service of order of demand of tax on driver or person in charge of vehicle is valid and is “person aggrieved” for section 107 of the Act ?

Hon’ble Allahabad High Court in case of **Patel Hardware vs Commissioner of State 2019 (21) GSTN 145** held that the order by which tax was levied and penalty was imposed had to be served upon a person who was likely to be aggrieved by the order. It specifically hold that the driver was not a “person aggrieved” to whom the order ought to have been communicated and therefore, definitely was not served upon a person who was likely to be aggrieved.

Similar view is taken in case of **Jindal Pipes Ltd. vs State of UP [2020] 114 taxmann.com 467 (Allahabad)** held – “Having heard the learned counsel for petitioner and the learned Standing Counsel, I am of the view that the order was served on the driver and, therefore, was definitely not served on a person who would have been aggrieved by the order and, therefore, the service on the driver was no service at all.”

5. Whether the tax paid / charged on Tax Invoice can be considered as “applicable tax” under section 129 ?

Hon’ble Uttarakhand High Court in case of **Agarwal Timber Suppliers v. State of Uttarakhand [2020] 114 taxmann.com 602 (Uttrakhand)** observed that –” In the present case, there is no dispute regarding tax and it is the appellant – writ petitioner’s case that the tax in its entirety has

been paid to the Corporation which, in turn, is obligated to remit the said amount to the State Tax Department. Since the appellant – writ petitioner disputes levy of penalty in its entirety, they would, in terms of section 107(6) of the CGST Act, only be required to deposit 10% of such penalty and as a result, in terms of sub-section (7) of section 107 of CGST Act, the remaining penalty need not be paid. That does not, however, solve the problem which the appellant writ petitioner faces i.e. for release of the goods detained by the respondent authorities.”

6. **Whether the power of detention under section 129 can be exercised blanket ?**

Prima-facie this section does not prescribe the depth of gravity of contravention of the provision of Act or rule made there under, so as to trigger this section. To overcome above situation and control the blanket power of authorities, the Act provides the section 126 of Act, the general disciplines for imposition of tax for minor breaches of regulations or procedural requirements, defined in the Explanation to the provision. All contravention, intentional or unintentional, knowingly or unknowingly. minor or major will be covered to initiate proceeding of detention of goods and conveyance.

If we go through the section 126, 130 and circular as stated, even if the word “**with the intent to evade payment of tax**“ is not mentioned in section 129 of Act, no proceeding of detention of goods or /and conveyance can be carried out under section 129 if contravention of act or rule is not carried out “**with the intent to evade payment of tax**“.

The Kerala High Court, in **Indus Towers Limited Vs. The Assistant State Tax Officer, (intelligence) 2018 (11) GSTL 229 Kerala**, held that the power of detention contemplated under

Section 129 of the SGST Act can be exercised only in respect of goods which are liable to be confiscated under Section 130 of the SGST Act. Considering the question whether the detention of goods under the present case was justified on ground of non-compliance of Rule 55 and 138 of the SGST Act, the Court answered in negative. Allowing the petition, the bench, relying on the FAQs by the Central Board of Excise and Customs (CBEC) released on 31.03.2017, observed that a combined reading of section 129 and 130 would indicate that the goods can be detained only **when it is suspected that the goods are liable to confiscation**. Further, according to section 130, the goods can be confiscated when a taxable supply is made and there is a violation of procedure with the intention to evade the payment of the tax.

7. Whether section 129 violates principle of equality under Article 14 of the Constitution ?

Section 129(1) authorizes the officer to levy ‘**tax**’ and also exorbitant **penalty of 100%** of the tax, even on such nontaxable transactions because of the existence of a contravention. The provisions of section 129(1) of the CGST Act and of the corresponding State/Union Territory Acts, to the extent it entitles the officers to levy a tax on a transaction which is otherwise not taxable, or there is no attempted evasion of tax, is arbitrary and unreasonable and it violates Article 14 of the Constitution of India. Further, the said provisions provide for a uniform penalty at the rate of 100% of tax amount involved without looking into the nature of the alleged contravention and therefore treats a dealer committing a bonafide mistake at par with a dealer who transports the goods with the real intention to evade payment of tax. Therefore, the provisions of section 129(1) fail to satisfy the constitutional principle that ‘**unequal’s cannot be treated equally**’ and therefore violates the principle of equality as guaranteed under Article 14 of the Constitution.

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