JUDGMENT SHEET

IN THE PESHAWAR HIGH COURT, PESHAWAR.

JUDICIAL DEPARTMENT

W.P No. 1153-P/2014 with I.R with C.Ms-529 & 613-P/2014.

JUDGMENT

Date of hearing 16.09.2014

Appellant(s)/Petitioner (s) (Northern Bottling (Pvt) Ltd by M/S Ashtar Ausaf Ali, Muhammad Imran and Asad Rahim Khan, Advocates.

Respondent (s) (Federation of Pakistan, Ministry of Finance, by M/S F.M Sabir, Ghulam Shoaib Jally, Advocates.

YAHYA AFRIDI:-J:- Northern Bottling (Pvt) Limited **("petitioner Company")**, seeks the constitutional jurisdiction of this Court praying

> ***"to accord equal treatment as given to other Beverage Manufactures in their various litigious challenges, in the alternative, the court may be pleased to set aside clause (3) of the S.R.O. 140(1)/2014 dated 28.2.2014 which amends sub-rule (1) of rule 6 of the Federal Excise Duty and Sales Tax on production capacity (Aerated Waters) Rules, 2013 as being illegal, ultra vires the Federal Excise Act, 2005, and the Sales Tax Act, 1990 and***

Articles 9, 18, 23, 24, 25 and 77 of the Constitution.
It is further prayed that during the pendency of the instant petition, this Hon'ble Court may be pleased to suspend the operation of clause (3) of the S.R.O. 140 (1)/2014 dated 28.2.2014, and allow the petitioner to file its Sales Tax and Federal Excise Duty Return after adjusting the Sales Tax and Federal Excise Duty paid for the relevant Tax period. A separate application is also being filed."

2. The brief and essential facts, as asserted in the present petition, are that the petitioner-company, is engaged in the business of bottling, selling and distributing, within a designated franchise territory in Pakistan, carbonated soft drinks under the trademarks including "***Pepsi-Cola", "Mountain Dew", "Mirinda", "Teem",*** *and* ***"Sting***". The petitioner company was aggrieved with the amendments introduced in sub-rule (1) of rule 6 of the Federal Excise Duty and Sales Tax on Production Capacity (Aerated Water) Rules, 2013 vide SRO No.140(1)/2014 dated

28.2.2014 (**"Amendments")**, which adversely affected the business of the petitioner-company. Hence, the present petition.

3. The legal provisions relating to federal excise duty on manufacturer and sales tax on supplies made by beverage/aerated water producing commercial concerns are as follows:

PRE-SRO.649(1)/2013 dated 9.7.2013

Federal Excise Act, 2005 **("Act of 2005")** and Sales Tax Act, 1990 **("Act of 1990")** provide, ***"inter-alia"***, the Federal Excise Duty and Sales Tax payable by a registered person. Under the said fiscal regimes, Federal Excise Duty and Sales Tax are based on variables other than production capacity of the registered concern.

SRO.649(1)/2013 dated 9.7.2013

Vide the SRO.649, ***Federal Excise Duty and Sales Tax on Production Capacity (Aerated Water) Rules, 2013*** **("Rules")** were framed. Under

the Rules, *in lieu* of Sales Tax **("Tax")** and Federal Excise Duty **("Duty")** payable by the manufacturers and suppliers of beverage/aerated water, an accumulated, composite and gross amount was to be paid. The said gross amount was determined on the basis of the **production capacity,** which in turn was determinable on the *filling machines* and the number of filling ***valves*** or ***spout*** of each ***filling machine*** installed in the manufacturing unit of the beverage producing registered concern.

Under Rule 4 *ibid,* each registered concern was to provide a **declaration** on a prescribed form, duly signed by its competent officer, stating therein, "***inter-alia",*** the number of ***filling machines***, number of filling ***valves*** and ***spouts*** of each filling machine installed in its manufacturing unit.

Rule 5 *ibid* prescribed for the due amount to be paid in monthly installments in terms that:

> ***"5. Schedule of installments…(1) The gross amount payable as determined under rule 4 shall be paid by the registered person along with his monthly return in installments in accordance with the Schedule specified in the Table below:***

Installment for the month of	Amount of installment, as a percentage of the gross amount payable	Due date for payment of the installment.
(1)	(2)	(3)
July	10%	15th August
August	10%	15th September
September	10%	15th October
October	10%	15th November
November	5%	15th December
December	5%	15th January
January	5%	15th February
February	5%	15th March
March	10%	15th April
April	10%	15th May
May	10%	15th June
June	10%	15th July

Rule 6, *ibid* provided for **adjustment of Duties and Taxes paid on inputs** by the beverage manufactures or suppliers, in terms that:

> ***"6. Adjustment of duty and tax paid on inputs… (1) From each installment as determined under rule 5, the registered person shall be entitled to adjust or deduct duty paid on excisable goods used as input goods for manufacture of aerated waters, in accordance with the provisions of section 6 of the Federal Excise Act, 2005. The registered person shall also be entitled to adjust or deduct***

sales tax paid on taxable goods and services used in the taxable activity, in accordance with the procedure, conditions and restrictions applicable under sections 7 and 8 of the Sales Tax Act, 1990 and rules made thereunder.

Provided that in order to ensure that the net amount of duty and tax paid in financial year 2013-14 by the aerated waters industry exceeds that paid in the preceding financial year by more than twenty five percent, the Federal Board of Revenue may hold a meeting with the industry representatives in March 2014 to review and share the revenue collection performance, and in case the revenue growth for the period from July 2013 to March 2014 is less than twenty five percent, the rate per filling valve or spout shall be appropriately revised for the remaining part of the financial year and onwards.

(2) After making adjustment or deduction of duty and sales tax as prescribed in sub-rule (1) above in his monthly return, the registered person shall pay the net amount payable into the Government treasury in the prescribed manner."

SRO.140(1)/2014 DATED 28.2.2014.

SRO.140 capped the adjustment of the Duty and Tax already paid on inputs at 72% of the gross amount payable under the Rules. This capping of the adjustment of Duty and Tax already paid on inputs, was introduced by Amendment, whereby sub-rule 1 of rule-6 of the Rules was

amended. The amended sub-rule 1 '*ibid*' reads as under;

> ***"6. Adjustment of duty and tax paid on inputs…***
> ***(1) From each installment as determined under rule 5, the registered person shall be entitled to adjust or deduct duty paid on excisable goods used as input goods for manufacture of aerated waters, in accordance with the provisions of section 6 of the Federal Excise Act, 2005.***
>
> ***The registered person shall also be entitled to adjust or deduct sales tax paid on taxable goods and services used in the taxable activity, in accordance with the procedure, conditions and restrictions applicable under sections 7 and 8 of the Sales Tax Act, 1990 and rules made thereunder.***
>
> ***Provided that the total adjustment of duty and sale tax in a month shall not be allowed in excess of seventy two percent of the gross amount payable as determined under rule 4 read with rule 5. The excess unadjusted amount may be carried forward to the subsequent month, subject to the condition that no refund on account of unadjusted duty and taxes shall be admissible***
>
> ***Provided further that in order to ensure that the net amount of duty and tax paid in financial year 2013-14 by the aerated waters industry exceeds that paid in the preceding financial year by more than twenty five percent, the Federal Board of Revenue may hold a meeting with the industry representatives in March 2014 to review and share the revenue collection performance, and in case the revenue growth for the period from July 2013 to March 2014 is less***

than twenty five percent, the rate per filling valve or spout shall be appropriately revised for the remaining part of the financial year and onwards.

(2) After making adjustment or deduction of duty and sales tax as prescribed in sub-rule (1) above in his monthly return, the registered person shall pay the net amount payable into the Government treasury in the prescribed manner."
(emphasis added to illustrate the amendment)

Apart from the capping of adjustment, the gross amount payable under Rule 4 *ibid* was also enhanced.

4. The learned counsel for the petitioner vehemently argued challenging the capping of the adjustment of Duty and Tax on inputs to 72% being beyond the mandate provided to FBR under the parent law; that the Revenue was illegally applying retrospective effect to the enhanced rate of Duty and Tax introduced vide SRO 140.

5. The worthy counsel representing the Revenue strongly opposed the contentions of the learned counsel for the petitioner and raised a preliminary objection that the petitioner had

moved a way from the main relief so sought in the petition by seeking a declaration to the effect that SRO 140 had prospective effect. It was further argued that SRO 140 should be given retrospective effect.

6. Valuable arguments of learned counsel for the parties heard and record perused.

7. This Court shall first take up the preliminary objection raised by the learned counsel for the Revenue regarding learned counsel for the petitioner going beyond the main relief expressed in the petition.

8. The present petitioner has invoked the jurisdiction of this Court under Article-199 of the Constitution of Islamic Republic of Pakistan, 1973 (**"Constitution").** Historically, the jurisdiction of a High Court under Article 199 of the Constitution has its genesis in the "***Court of Equity".*** And, a convention has developed with time that, while

exercising its jurisdiction under Article 199 of the Constitution, this Court has to apply equitable principles in its judicial dispensation. In appropriate cases, this Constitutional Court may mould relief already sought in a petition or even grant fresh relief appropriate for just and equitable resolution of the dispute pending adjudication. The Apex Court has in ***Salahuddin's case*** **(PLD 1975 S.C page-244)** reiterated this principle in terms:

> "***It is indeed true that in the High Court the relief claimed by the appellants was so worded as to fall under clauses (2)(a)(i) and (2) (a)(ii) of Article 201 of Interim Constitution, and attention was not directed to the provisions contained in clause (2)(b)(ii) thereof, but this failure on the part of the appellants did not relieve the High Court of its constitutional duty to afford relief where it was lawfully due. The appellants had invoked the extraordinary jurisdiction of the High Court, and it mattered little whether the relief claimed by them fell under one clause or the other of the relevant provision of the Constitution. To deny relief to the citizen on such a hypertechnical ground would, in our view, amount to a negation of the beneficial jurisdiction conferred by the Constitution on the High Court in the larger public interest. In any case, the question was indeed one of law touching the interpretation of the Constitution and permission to raise such a question has***

> ***invariably been accorded by this Court even though the matter was not agitated in the Courts below. We consider, therefore, that relief cannot be refused to the appellants only on the ground that they did not invoke clause (2)(b)(ii) of Article 201 in the High Court.***"
>
> ***(Emphasis is added)***

The ***ratio decidendi*** of the aforementioned case has been consistently followed in various other pronouncements of the Superior Courts including ***Messrs Facto Belarus Tractors Limited Karachi's case*** **(PLD 2006 Karachi 479)**, ***All Pakistan Textile Mills Association's case*** **(PLD 2009 Lahore 494)**, ***Mst. Amina Begum's case*** **(PLD 1978 SC 220)**, ***Marghub Siddiqi's case*** **(1974 SCMR 519)**, ***Mehrab Khan's case*** **(2005 CLC 441)**.

9. In regard to the specific objection raised by the learned counsel for the Revenue, this Court is not in consonance with the assertion that the petitioner has introduced a new case during the proceedings of the present petition. In fact, the

main challenge made by the petitioner in the petition and the main thrust of learned counsel for the petitioner through out proceedings of the case has remained the *vires* of the Amendment introduced vide SRO 140 in sub-rule 1 of Rule-6 of the Rules.

10. As far as the declaration of the SRO 140 having prospective or retrospective effect is concerned, it is noted that this is legal issue and can be considered and the declaration thereon be made by a Constitutional Court without any expressed prayer in the petition.

11. This Court being mindful of the objection raised by the learned counsel for the Revenue and to ensure that none is *prejudiced*, time was granted to the learned counsel for the Revenue to prepare his response to the issue of prospectivity of SRO 140.

12. Moving on to the core issue raised by the learned counsel for the petitioner regarding the *vires* of the Amendment being excessive delegation and *ultra-vires* of the Act of 1990 and Act of 2005. It is noted that this crucial issue will revolve on the point; whether Federal Board of Revenue (**"FBR**") had been validly and legally delegated the authority under the parent law to limit or restrict the adjustment of the Tax and Duty paid on inputs by registered person.

13. Generally, subordinate or delegated legislation empowers the *delegatee* to exercise authority only to the extent of the authority delegated to it by the *delegator* under the law. In this regard, **Sir William Wade** in his treatise **"*Administrative Law"* (8th Edition)** has very clearly explained the legal principles relating to the "***principles of delegation"*** and the judicial

pronouncements made thereon in the United Kingdom in terms that

> **"*The Court has to look for the true intent of the empowering Act in the usual way. A local authority's power to make byelaws, for example, will not extend to allow it to modify Acts of Parliament. A county council's byelaw was accordingly void when it forbade betting in public places altogether whereas the applicable Act of Parliament allowed it under certain conditions. A straightforward example of the ultra vires principle was where the House of Lords invalidated an order of the Minister of Labour which would have imposed industrial training levy on clubs which were not within the Industrial Training Act, 1964. Another was where the Inland Revenue made regulations taxing dividends and interest paid by building societies on which tax had already been paid. Where the statute permitted the Secretary of State to make regulations to distribute air traffic between airports he could not make regulations that prohibited the traffic altogether. And where the statute permitted the minister to limit the number of aircraft landing at an aerodrome in order to mitigate noise, he could not make a scheme that limited the amount of noise rather than the number of aircraft. A provision of the Prison Rules was ultra vires because it authorized excessive interference with prisoners' correspondence. In holding a social security regulation to be ultra vires Laws J said:***
>
> > ***'I do not consider there to be much room for purposive constructions of subordinate legislation; where the executive has been allowed by the legislative to make law, it must abide***

strictly by the terms of its delegated authority……..”

This legal issue of “***delegated legislation***” has also been dealt with by this Court in ***Khalid Mehmood’s case*** (**PLD 2011 Peshawar 120)**, wherein it has been elaborated that

“The concept of "delegated legislation", has gained momentum with the mushroom population growth, the dire need for "good governance" and the ultimate aim to cater for the essential basis needs of every segment of the society to bolster and fulfil the attributes of a "Islamic welfare State".

Surely, the present day parliament can not possibly legislate on each and every detail of the vast legislative needs, hence the "delegated legislation", whereby the legislature through legislation delegates to the government or any other specified authority to legislate through rules, regulations, orders, instructions or any other instrument in conformity with the dictates of the parent statute.

What is important to note is that "delegated legislation" can surely be challenged on the grounds of being excessive, beyond the authority of the parent statute, further sub-delegating what was delegated by the parent statute and finally that the same was not properly made public to all……

……Now, moving on to the retrospectivity of the Notification. All legislation, more so "delegated legislation", are to be prospective in its effect and applicability, unless the same have been expressed to be otherwise and that too with

the backing of the parent statute. In the present case, the Ordinance, being the parent statute, does not expressly delegate the authority to the provincial government to levy duty with retrospective effect. Hence, when the parent statute does not provide and expressly delegate such authority to the provincial government to levy duties, retrospectively, the same can not be' so exercised. "Delegatee" can not go beyond the power delegated by the "Delegator"…….

……. View from another angle, it is by now a well-settled that in case an instrument of "delegated legislation", such as a Notification, impairs or disturbs or adversely effects or reduces any benefit or imposes a liability or any other way effects the interest or rights of a person, it would always be prospective in operation and not retrospective.

Tracing the judicial trend, we note that initially there was a defined inclination towards allowing retrospectively to "delegated legislation". In Burma Oil Company Ltd.'s case (PLD 1961 SC 452), the august Supreme Court of Pakistan held that a notification is to operate from the date of its promulgation unless it had been expressly or by necessary intendment made to take effect retrospectively. This trend of judicial interpretation of the operation of a notification was drastically changed when in Commissioner of Sales Tax Karachi v. Messrs Kruddson Ltd. (PLD 1974 SC 180), the august Supreme Court held that notification cannot operate retrospectively to impair existing right or to nullify the effect of' final judgment, even if the notification be expressly so designed.

Thereafter, the trend has progressively been to ensure that any notification in the form of delegated

legislation cannot be made to operate retrospectively, so as to impair an existing or vested right or to impose new liability or obligation, even if the said notification so expressly provides.

The august Supreme Court of Pakistan in Anoud Power Generation Ltd. v. Federation of Pakistan (PLD 2001 SC 340) while dilating upon the scope and legal effect of a notification under a statute has clearly settled the issue by holding that:

"The conclusion so drawn by the learned High Court is entirely in consonance with the law laid down by this court from time to time that a notification cannot operate retrospectively and benefits and advantage if already accrued in favour of a party during subsistence of a notification shall be available to it until a notification is amended or ascended.

At this juncture another important aspect of the retrospectivity of the notification may also be noted that if the notification has been -used for the benefit of the subject then it can be made operative .retrospectively but if its operation is to the disadvantage of a party who is subject of the notification then it would operate prospectively."

In a more recent judgment the august Supreme Court of Pakistan in Chief Administrator Auqaf v. Mst. Amina Bibi (2008 SCMR 1717) has further elaborated the view point taken in the aforementioned judgment by holding that:--

"It has been further asserted that legislation never intended to deprive the citizen of valuable rights by merely printing a notification and not giving it proper publication. Notification, after printing, must be passed on to sales depot and displayed prominently at suitable public places and it has been further asserted that the notification under section 7 must not only be published and gizzard but must also be served on person in possession of property declared as 'Waqf' . In another case, it was held that mere insertion in official gazette of the notification is not enough it should be published in a manner usually adopted for publication of those documents.".

It would be important to note that in a recent judgment of the Sindh High Court

in Mst. Umatullah v. The Province of Sindh (PLD 2010 Karachi 236) the learned court referring the provisions of the Sindh General Clauses Act, 1956 held that:--

> ***"There is wisdom in enacting sections 2(41) and 19-A of Sindh General Clauses Act, 1956 that necessitates publication, in the official gazette of subordinate legislation instruments effecting rights duties and obligations in any manner of any class of persons. The publication of subordinate legislation instrument in the official gazette would, as held in the case of Saghir Ahmad v: Province of Punjab (PLD 2004 SC 261) inspire public confidence in the public decision and promote the system of good governance and transparency. Merely issuing a notification without publication in official gazette keeping in a close shrouded secrecy is opposed to public policy and law, otherwise, it would add another tool of impression in the arsenal of the public functionaries, who may arbitrary or selectively confer or in ping any privilege benefit or right of a person at their wimps and fancies for extraneous consideration."***

The present issue has been discussed by the august Supreme Court of Pakistan in Tehsil Municipal Administration Faisalabad v. Secretary Local Government (PLD 2006 SC 783), wherein while dilating upon the authority of the local government to levy taxes through notification under the Punjab Local Government Ordinance, 2001 held that:

> ***"The procedural requirements of the law were satisfied by the petitioner. The learned counsel for the petitioner frankly conceded that the revision of rates and fees would take effect from 10-2-2005 i.e. from the date of publication of the notification in the Punjab Gazette and not from 1-7-2004 as mentioned therein."***

This view has been consistently followed by the august Supreme Court even in the most recent cases of Tehsil Municipal Administration v. Noman Azam (2009 SCMR 1070) and Tehsil Nazim TMA, Okara v. Abbas Ali (2010 SCMR 1437)."

(emphasis provided)

14. In the present case, it is noted that FBR has been delegated authority under the Act of 1990 and Act of 2005 to, *inter-alia*, frame rules regulating the levy and collection of Tax and Duty. The enabling provisions delegating the said authority to FBR in the parent statutes are as under:

> ***Federal Exise Act, 2005.***
>
> ***"3. Duties specified in the First Schedule to be levied..(1) Subject to the provisions of this Act and rules made thereunder, there shall be levied and collected in such manner as may be prescribed duties of excise on;***
> ***(a) goods produced or manufactured in Pakistan;***
>
> ***(b) goods imported into Pakistan;***
>
> ***(c) such goods as the Federal Government may, by notification in the official Gazette, specify, as are produced or manufactured in the non-tariff areas and are brought to the tariff areas for sale or consumption therein; and***
>
> ***(d) services, provided or rendered in Pakistan;***
> ***at the rate of fifteen percent ad valorem except the goods and services specified in the First Schedule, which shall be charged to Federal nexcise duty as, and at the rates, set-forth therein."***
>
> *Sub-section (3) of section 3.....*
>
> ***The Board may, by notification in the official Gazette, in lieu of levy and collecting under sub-section (1) duties of excise on goods and services, as the case may be, levy and collect duties;***
> ***(a) on the production capacity of plants, machinery, undertakings, establishments***

or installations producing or manufacturing such goods; or

(b) on fixed basis, as it may deem fit, on any goods or class of goods or on any services or class of services, payable by any establishment or undertaking producing or manufacturing such goods or providing or rendering such services."

Sales Tax Act, 1990.

"3(1A) Subject to the provision of sub-section (6) of section 8 or any notification issued there under, where taxable supplies are made to a person who has not obtained registration number, there shall be charged, levied and paid a further tax at the rate of one percent of the value in addition to the rate specified in sub-section (1), (1B), (2), (5) and (6):

Provided that the Federal Government may, by notification in the official Gazette, specify the taxable supplied in respect of which the further tax shall not be charged, levied and paid.

(1B) **The Board may, by notification in the official Gazette, in lieu of levying and collecting tax under sub-section (1) on taxable supplies, levy and collect tax-**

(a) on the production capacity of plants, machinery, undertaking establishments or installations producing or manufacturing such goods; or

(b) on fixed basis, as it may deem fit, from any person who is in a position to collect such tax due to the nature of the business."

Sub-section 6 of section 3 of Sales Tax Act, 1990:

"The Federal Government or the Board may, in lieu of the tax under sub-section (1), by notification in the official Gazette, levy and collect such amount of tax as it may deem fit on any supplies or class of supplies or on any goods or class of goods and may also specify the mode, manner or time of payment of such amount of tax."

Section 50 of Sales Tax Act, 1990, reads:

> ***"50. Power to make rules. (1) The Board may, by notification in the official Gazette, make rules for carrying out the purposes of this Act including rules for charging fee for processing of returns, claims and other documents and for preparation of copies thereof.***
>
> ***(2) All rules made under sub-section (1) or any other provisions of this Act, shall be collected, arranged and published along with general orders and departmental instructions and rulings, if any, at appropriate intervals and sold to the public at reasonable price."***

15. Reviewing the aforementioned provisions of the parent law, delegating authority to FBR to levy and recover Duty and the Tax, it is noted that the said provisions do not expressly authorize FBR to restrict any other facility already provided to the registered person under the parent fiscal regimes. What is also pertinent to note is that under the said fiscal regimes, there is no limit prescribed to the said adjustments.

16. The *rationale* behind the said adjustments is to ensure certainty of recovery of Duty and Tax to

the public exchequer and also the due compensation to the registered persons for acting as a ***withholding agents*** on behalf of the Revenue.

17. Keeping the intention of the legislature and the clear command provided for adjustment of Tax and Duty paid on inputs in the parent law, any restriction on the said right or facility of adjustment introduced by the Revenue through "***subordinate legislation***" vide SRO 140 would surely be illegal and *ultra-vires* of Act of 1990 and Act of 2005.

18. Moving on to the issue of *retrospectivity* of the enhanced gross amount payable under the amended rates introduced in Rule 4 of the Rules vide SRO 140(1)2014 dated 28.2.2014. This Court is of the view that the said Amendment would have "***prospective***" effect and cannot be applied "***retrospectively***" for the following reasons:

Firstly: SRO 140 does not expressly provide the Amendments introduced in the Rules to have retrospective effect.

Secondly: Subordinate legislation cannot operate retrospectively, unless the parent law empowers it to do so, which is not so in the case in hand.

Thirdly: Rights already accrued in favour of a person under a valid law cannot be taken away through subordinate legislation. It would, however, be pertinent to note that any "***beneficial***" subordinate legislation can be given retrospective effect.

Hence, the enhanced rates introduced in the Rules vide SRO 140 would take effect from 28.2.2014 and not retrospectively.

19. Before parting with this judgment, it would be important to note that during the proceedings of the present case, this Court was informed that the FBR has vide SRO No-569 (1)/2014 dated

26.6.2014 repealed the Rules, which was to take legal effect from 1.7.2014. Moreover, the Rules have been declared *ultra-vires* by the worthy Lahore High Court in ***Pakistan Fruit Juice Company's case*** **(WP No-17893/2013**) vide judgment dated 19.5.2014. The legal consequences flowing from the repeal and the said decision on the present case were not argued by the worthy counsel for the parties and thus it would not be appropriate for this Court to comment upon the same.

20. Accordingly, for the reasons stated hereinabove, this Court accepts the petition and holds that:

> **(i) Amendment introduced in sub-rule 1 of Rule 6, whereby the total adjustment of Federal Excise Duty and Sales Tax in a month has been restricted to 72% of the gross amount payable under Federal Excise Duty and Sales Tax, on Production Capacity (Aerated Waters) Rules, 2013, is ultra-vires of the Sales Tax Act, 1990 and Federal Excise Duty Act, 2005.**

(ii) The enhanced rates provided in rule 4 of the Federal Excise Duty and Sales Tax on Production Capacity (Aerated Water) Rules, 2013, would take legal effect from 28.2.2014.

J U D G E

J U D G E

Announced:
16.09.2014