



\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **INCOME TAX APPEAL NO. 1255/2011**

Reserved on : 5<sup>th</sup> August, 2014

Date of decision: 3<sup>rd</sup> September, 2014

COMMISSIONER OF INCOME TAX-II, NEW DELHI

..... Appellant

Through Mr. N.P. Sahni, Sr. Standing Counsel &  
Mr. Nitin Gulati, Advocate.

Versus

M/S ML OUTSOURCING SERVICES (P) LIMITED.....Respondent

Through Mr. Ajay Vohra, Ms. Kavita Jha & Mr.  
Vivek Bansal, Advocates.

**CORAM:**

**HON'BLE MR. JUSTICE SANJIV KHANNA**

**HON'BLE MR. JUSTICE V. KAMESWAR RAO**

**SANJIV KHANNA, J.:**

Revenue, through Commissioner of Income Tax-II, has preferred this appeal relating to the Assessment Year 2007-08, on the following substantial question of law:-

“Whether the Income Tax Appellate Tribunal was right in holding that the services provided by the respondent-assessee are covered by Section 10A of the Income Tax Act, 1961 read with Notification bearing No. SO 890(E) dated 26<sup>th</sup> September, 2000?”

2. This appeal arises out of the order dated 27<sup>th</sup> May, 2011, passed by the Income Tax Appellate Tribunal (‘Tribunal’, for short) allowing the



appeal of the respondent-assessee, “M/s ML Outsourcing Services ( , Limited”.

3. Return, declaring ‘nil’ income, filed on 27<sup>th</sup> October, 2007, became a subject matter of regular assessment order under Section 143(3) of the Income Tax Act, 1961 (‘Act’, for short) dated 30<sup>th</sup> November, 2009. The Assessing Officer disallowed the claim under Section 10A and held that the net profit of Rs.88,49,972/-, mentioned in the tax audit report, should be brought to tax by denying exemption under Section 10A of the Act. Disallowance of Rs.21,351/- was also made, but we are not concerned with the said disallowance in the present appeal.

4. One of the reasons given by the Assessing Officer to disallow the claim under Section 10A of the Act was that the respondent-assessee was rendering services as an employment agent, like any other employment agency, and merely forwarded list of shortlisted candidate to their overseas clients. There was a minimum use of computers or information technology enabled tools. The respondent-assessee was, therefore, not involved in the development of computer software or information technology enabled services as the use of technology was not quintessential for the nature of services rendered and the core activity was that of an employment agent. It was recorded that the investment in computers initially was of a paltry amount of Rs.36,106/- though subsequently computers worth Rs.24,50,000/- were acquired for the Bangalore unit. The respondent-assessee had generated a turnover of Rs.62.92 lacs from its Gurgaon office, which had remained in operation till 30<sup>th</sup> September, 2006. Subsequently, the operations were embarked at Bangalore and invoices for



Rs.1,47,28,800/- were raised on 31<sup>st</sup> March, 2007 after obtaining Software Technology Parks of India (STPI) approval for the said unit at Bangalore.

5. Commissioner of Income Tax (Appeals) referred to the notification S.O. 890(E) under which in clause (vii) human resource services were included under clause (b) of item No. 1 of Explanation to Section 10A but observed that the respondent-assessee simply identified prospective candidates and forwarded their bio-data to the foreign company and, therefore, the said exercise cannot be called a human resource service. The respondent-assessee was merely engaged in business of transmitting data for recruitment of manpower to a company in USA. The said business activity was not a service or a product similar to customised electronic data and, therefore, not covered under the CBDT notification mentioned above, including the sub-heading “human resource service”. Principle of *ejusdem generis* would apply to clause (b) of Explanation 2(1) to Section 10A. He relied upon the opinion given by Judicial Member in the case of *Income Tax Officer versus Accurum India Private Limited*, (2010) 128 TTJ 249 and observed that the third member had not agreed with the view expressed by the Judicial Member/ majority decision. The respondent-assessee’s case was identical to the case of *Accurum India Private Limited* (supra) as they were involved in a similar business activity; i.e. activity of recruitment. Keeping in view the manner in which the same was conducted, it would not fall under ‘human resource management’. The contention that the process was information technology enabled service was rejected. It was observed that the respondent-assessee had transmitted data of the eligible candidates for employment in the software industry and that this would not make them eligible for the said exemption.



6. The relevant provisions of Section 10A of the Act read as under:-

“(1) Subject to the provisions of this section, a deduction of such profits and gains as are derived by an undertaking from the export of articles or things or computer software for a period of 10 consecutive assessment years beginning with the assessment year relevant to the previous year in which the undertaking begins to manufacture or produce such articles or things or computer software, as the case may be shall be allowed from the total income of the appellant.

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(2) This section applies to any undertaking which fulfills all the following conditions, namely:-

(i) It has begun or begins to manufacture or produce articles or things or computer software during the previous year relevant to the assessment year:

(a) commencing on or after the 1<sup>st</sup> day of April, 1981 in any free trade zone; or

(b) commencing on or after the 1<sup>st</sup> day of April, 1994 in any electronic hardware technology park, or as the case may be, software technology park

(c) XXXXXXXX”

Explanation 2 to Section 10A

“Computer software means-

(a) Any computer programme recorded on any disc, tape, perforated media or other information storage device; or

(b) Any customized electronic data or any product or service of a similar nature, as may be notified by the Board.”



7. The said provision applies to an undertaking which begins manufacture or produce such articles or things or computer software for a period of ten consecutive years beginning from the assessment year in which the undertaking begins to manufacture or produce such articles, things or computer software. ‘Articles’ or ‘things’ necessarily refer to tangible goods. ‘Computer software’ some would regard as intangible, but there is a substantial case law which holds that software recorded on any tape, disc or perforated media are goods. The term “computer software” has been defined, for the purpose of the said Section, in Explanation 2 to Section 10A. Clause (a) refers to computer programmes recorded in disc, tape or perforated media or other information storage device. Clause (a) refers to the general or common meaning associated with the term, ‘computer software’. However, clause (b) expands the meaning of the term ‘computer software’ and broadens it to include any customised electronic data or any product or service of similar nature, as may be notified by the Board. The expression, ‘any customized electronic data’ would mean data, which is customized; but it need not be computer software. Processing or customisation, normally would involve assimilation, correction, filtration, etc. of the data. The requirement is that it should be customised. However, clause (b) does not end with ‘customized electronic data’ and the legislature wanted to further expand the scope of the term, ‘computer software’ and thus the wide and broad expression, “any product or service of similar nature, as may be notified by the Board”. The intention and desire of the Legislature, which is palpable and lucid from the words and expression used, is that the term, ‘computer software’ specifically includes ‘customised electronic data’ and also ‘any product or service of similar nature’ notified by the Board (Central Board



of Direct Taxes). In other words, the Parliament has left it to the Board notify the products or services of similar nature, which would be covered under clause (b) and treated as ‘customized electronic data’ for the purposes of clause (b) to Explanation 2 to Section 10A.

8. In exercise of the power conferred under Section 10A, the Board has issued a notification No. S.O. 890 (E), dated 26<sup>th</sup> September, 2000, and the said notification reads as under:-

“S.O.890(E)- In exercise of the powers conferred by clause (B) of item (i) of Explanation 2 of Section 10A, clause (b) of item (i) of Explanation 2 of Section 10B and Clause (b) Explanation to Section 80HHC of the Income Tax Act, 1961 (43 of 1961) the Central Board of Direct Taxes hereby specifies the following Information Technology enabled products or services as the case may be for the purpose of said clauses namely:-

- (i) Back-Office Operations;
- (ii) Call Centres;
- (iii) Content Development or Animation;
- (iv) Data Processing;
- (v) Engineering and Design;
- (vi) Geographic Information System Services;
- (vii) Human Resources Services;
- (viii) Insurance Claim Processing;
- (ix) Legal Databases;
- (x) Medical Transcription;
- (xi) Payroll;
- (xii) Remote Maintenance;
- (xiii) Revenue Accounting;



(xiv) Support Centres; and

(xv) Web-site Services.”

9. A perusal of the said notification would indicate that the Board has included several distinct types of services under the expression, “product or service of similar nature, information technology enabled product or services” in the fifteen clauses. The Board, in the Notification, has used the expression, ‘information technology enabled product or services’. Thus, the Board has understood that product or services, to be included within clause (b) of Explanation 2 to Section 10A, need not be computer software as understood in the common parlance or even customized electronic data, as generally understood. Any product or service of similar nature would include in its ambit, product and services which were enabled by, i.e. would rely upon, or are driven by information technology. This becomes clear when we refer to the wide ambit of the divergent and varied services covered in the different clauses like, “(ii) call centres ... (vii) human resources services ... (viii) insurance claim processing ... (xii) remote maintenance” and, “(xiv) support centres”. These services would not necessarily and primarily involve customised data processing, but nevertheless, these are information technology enabled services. In case of call centres, queries and questions from a customer of a third company are answered by an employee of the assessee based in India. The said task is performed with the aid and help of information technology but it would not be a case of customised electronic data service or export thereof. Similar exercise may be undertaken in case of remote maintenance or support centres, which answer queries and gives suggestions by e-mails or through voice and/or video communications. These services would not normally involve processing or sending customised electronic data abroad, yet these



are information technology enabled services and specifically covered under the Notification.

10. Leaned senior Standing Counsel for the Revenue submitted that the principle of *ejusdem generis* should apply. The said doctrine has no application in the present case for the simple reason that there is no enumeration of specific words of a particular class or category preceding the words, ‘or any other product or service of similar nature’. In clause (b), prior to the said expression, the word used is, ‘any customised electronic data’. Thus, we do not find any genus in the earlier portion of clause (b) of Explanation 2 to Section 10A or the subjects enumerated therein. Principle of *noscitur a sociis*, though broader in application, again in the facts of the present case would have no application. The said rule of construction, as explained by Lord Macmillan, states that the meaning of a word could be judged by the company it keeps; and, therefore, it is a legitimate rule of construction to make reference to words found in immediate connection with the words to be interpreted. However, the said rule of construction cannot prevail or be applied in cases when the wider words have been deliberately used and the intention of the legislation is to the contrary. In the present case, the intention of the legislation would be to the contrary as it had specified that the product or service of similar nature could be notified by the Board. It was left to the Board to notify any product or service of similar nature. The Board as per the Act is the highest authority in the pyramid as set out in Section 116 of the Act. The Board, while issuing the notification, which it was empowered and authorised to do by way of delegated legislation, has thought it appropriate to use the expression, ‘information technology enabled products and services’ without any reference to ‘data processing’ or ‘customised data processing’.



It is, therefore, apparent that the contention of the Revenue is clear, contrary to the notification issued by the Board, and is at cross-purposes with the objective and purpose of and issuance of notification S.O. 890 (E), dated 26<sup>th</sup> September, 2000. It is obvious that the said notification has been issued to promote outsourcing service industry in India, as it generates employment and helps the country to earn foreign exchange.

11. Appropriate, in this regard, would be to refer to three decisions of the Supreme Court starting with *Rainbow Steels Ltd. Muzaffarnagar & Anr. Vs. C.S.T.; U.P. & Anr.* (1981) 2 SCC 141, wherein the court cautioned that the principle of *noscitur a sociis*, in general should be restricted, but applied the same stating that the word, ‘old’ occurring in Entry No. 15 should be given a restricted meaning – a sense analogous to that of less general words clubbed with it. It was specified that the said principle would be applicable where there are two or more words, susceptible of analogous meaning, clubbed together and the intention is that they would be understood to be used in their cognate sense, taking colour from each other, thereby meaning that more general being restricted to that of a less general. Reference was made to two decisions in *State of Bombay vs. Hospital Mazdoor Sabha* AIR 1960 SC 610 and *Corporation of the City of Nagpur v. Employees* AIR 1960 SC 675 where the said doctrine had not been applied in construing the definition of ‘industry’ because the Legislature had deliberately used wider words and defined the word correspondingly wider. The principle being that only when the intention of the Legislature in associating wider words with words of narrower significance is in doubt, or otherwise not clear, that the rule of construction, *noscitur a sociis* can be usefully applied. Therefore, the said doctrine applies when the words used are vague, imprecise, and



ambiguous, and there is no indication that those have been deliberately used for wider meaning. As noticed above, in the present case, the Explanation 2 has been inserted to give wider meaning and that this was deliberately so enacted by the Legislature. The intention, therefore, is to the contrary for the doctrine of *noscitur a sociis* to apply.

12. In ***Rohit Pulp and Paper Mills Ltd. vs. Collector of Central Excise, Baroda*** (1990) 3 SCC 447, the said doctrine was considered and remarks of Diplock, C.J. in ***Letang vs. Cooper*** (1964) 2 All ER 929, describing the said doctrine as a treacherous one unless one knows the *societas* to which the *socii* belongs, were referred to. It was nevertheless observed that the said maxim or precedents are not to be mechanically applied and they are of assistance only in so far as they furnish guidance by compendiously summing up principles by common sense and logic. Object and purpose of the notification or the legislation being construed, have to be taken into account and all parts are to be read harmoniously and not in derogation of that purpose. In the said case, the Supreme Court accepted the assessee's submission that 'coated paper' referred only to 'coated paper' used for industrial purposes and not for printing or writing paper, observing that the items mentioned in the group were totally dissimilar and it was impossible to see any thread running through them. Purpose and object of the Legislation was highlighted.

13. Lastly, in ***Municipal Corporation of Greater Bombay vs. Bharat Petroleum Corporation Ltd.*** (2002) 4 SCC 219, it was observed that the principle underlying *noscitur a sociis* is that, two or more words which are susceptible of analogous meaning when coupled together, are to be understood as used in their cognate sense, taking as they take their colour



from each other. In other words, more general words are to be restricted a sense analogous to the less general. However, the said doctrine along with principles of *ejusdem generis* is useful in the matter of construction of the statute or its provisions but the intent of the legislature cannot be altogether ignored and the construction which really subserves the purpose of the enactment, must be adopted rather than one which defeats it. No part of the provision should be rendered surplus or otiose.

14. The Board has issued a notification as per the mandate and empowerment under Section 10A and this is not a case of issue of circular under Section 119, which are issued for different purposes and have another purport. Notification is a piece of delegated legislation and to that extent cannot be contrary to the principal enactment nor can it whittle down the effect of the same. Albeit, clause (b) of Explanation 2 to Section 10A has been worded in a manner which enforces the view and the opinion that Legislature, in their wisdom, has left it to the Board to decide which product or services of similar nature would qualify and should be treated as falling under clause (b), in addition to customised data processing. The intention of the Legislature was not to constrain or restrict but to enable the Board to include several services or products of similar nature in the ambit of the provision. This is what precisely the Board has done when it used the expression, ‘information technology enabled products or services’ in the notification.

15. The next question, which arises for consideration is whether the respondent-assessee was engaged in providing ‘human resource services’ and the nature specified in notification No. 890 (E), i.e. information technology enabled service relating to ‘human resource’. In the impugned



order passed by the Tribunal dated 27<sup>th</sup> May, 2011, it is recorded that the respondent-assessee was a hundred per cent export oriented unit registered under STPI and was engaged in hiring overseas information technology consultants for 'Mindlance Inc., USA.' The services rendered by them to their client included sourcing, screening and interviewing prospective candidates having information technology skills for recruitment for their overseas customers. The respondent-assessee had demonstrated various steps which were undertaken before the data of the shortlisted candidates was transmitted to USA. A flow chart exhibiting various steps of processing of data was filed and was also referred to by the Assessing Officer in his order. The impugned order, passed by the Tribunal, records the submission of the respondent-assessee as mentioned in the letter dated 22<sup>nd</sup> October, 2009, which reads as under:-

“Assessee company provides recruitment services by extensively using information technology skills. The services provided by the assessee company are different as it uses various softwares and IT enabled technology for providing such services. Mindlance Inc. USA required IT consultants for the development of software etc. in U.S. The assessee company was appointed to hire the consultants for Mindlance. The assessee company has a team of technical recruiters who provides the candidate's information etc. through online application tracking tools called CATS. The user id and password is provided to each ML recruiter.

The recruitment process involves the following stages:-

- a) Placement of orders from Mindlance Inc. to MLOS for placement of IT consultants in USA during a specific period.
- b) Sourcing of technical consultants from US job boards like Monster.com Careerbuilder.com and Dice.com



- c) Technical Interviewing of such candidates and online technical assessment of the passed candidates by using internet sites like sillometer.com.
- d) Submitting of shortlisted technical candidates to Mindlance, Inc. Applicant Tracking Software called CATS.
- e) Managing the workflow of the candidates using the same CATS application.

All the above steps involve ITES tools like interest, VOIP Phone, proprietary software and subscription-based best sites.”

16. Learned counsel for the respondent-assessee has pointed out that the aforesaid factual position has not been disputed by the Assessing Officer or by the Commissioner of Income Tax (Appeals). Commissioner of Income Tax (Appeals), in his order, has mentioned the submission of the respondent-assessee that they were engaged in the activity of identification and short listing of candidates and post-processing forwarding their bio-data, etc. to the companies based in USA. For the purpose of forwarding bio-data, software was used and exchange of information took place through e-mails. The respondent-assessee did not hire any employee for themselves but the hiring was undertaken by the foreign companies who took the final call or decision as to whether or not the candidates so identified should be hired or not. The respondent-assessee has filed before us a paper book which was also filed before the Tribunal and it sets out, in detail, the entire process undertaken. Stage one of the process involved sourcing of prospective technically skilled employees by accessing database stored abroad. In the second stage, after filtering data, a list of shortlisted technical candidates was transmitted to overseas clients through the assessee’s tracking software called, ‘CATS’. The said software was



hosted on Mindlance Inc. Service in Hoboken, New Jersey (USA). The assessee was provided with a User ID and password to have secured access to the server using the File Transfer Protocol (FTP). CATS software enabled the assessee to source/identify the qualified candidates from the CATS database. It helped the assessee in tracking the activity of prospective candidates from sourcing till hiring. Online interviewing of candidates was conducted and online technical assessment of the candidates was undertaken. The candidates would then have to undergo online tests through internet websites like 'skillometer.com', on a software licenced by Mindlance Inc., USA for technical screening of candidates. Respondent-assessee accessed the score results for evaluation and recommendation. Thus, the entire exercise involves access to database for shortlisting, testing, and then compiling the data of candidates. In this manner, the data gets filtered, pruned and customized as per the needs and requirements of the client. After this stage, the respondent-assessee uses, 'Mindlance Human Resource Management System' to track the activity of prospective candidates from sourcing till hiring. At this stage, the CATS's résumé database is also updated. The fifth, and the last, stage involves managing the workflow of the candidates using CATS application software.

17. During the course of hearing, it was pointed out that no local advertisements were issued and in the entire selection process, there was no actual physical contact between the assessee and the prospective candidates who might have been interviewed through audio or video calls or by exchange of e-mails.



18. It is clear from the aforesaid discussion, that the respondent-assess was not providing recruitment services, as are normally and generally undertaken by the hiring agents. In the instant case, the respondent-assessee was using information technology in scanning the data, processing it, conducting online tests for shortlisted candidates, and analysing their results. The assessee would then further process the list, after referring to the activities by tracking prospective candidates from the data sourcing till the date of hiring. The CATS database got regularly updated and revised in the process. In the last stage, there was an outflow of the list of selected candidates. The expression, ‘human resource services’ was used in the notification and with reference to the words, ‘information technology based products or services’, the Board was conscious and aware that human resource services can be rendered in India to third party companies, which are stationed abroad. The word, “human” means, ‘a man or a woman’ and the word “resource”, in normal parlance, refers to supply of goods, raw material, etc, which a person can use. When read together, the word, “human resource” would include a large number of services and activities involving humans rendering their services in any business, trade or a profession. It would be incorrect and/or illogical to hold that the process of acquiring and recruiting employees would not be included in the expression, “human resource”. Nascom literature includes recruitment, staffing, education and training, pay rolls services and record management under the head, “human resource services”. Gary Desser in his work, ‘Human Resource Management’ has explained the said term as the process of acquiring training, appraising and compensating employees, and attending to their labour relations, health and safety and fairness concerns. Process of acquiring is an integral part of human resource management and



not alien or excluded. Cambridge Online Dictionary defines, “human resource” as, ‘people, when considered as an asset that is or can be employed and that is useful to a company, organization, etc.’ The Oxford Dictionary of English defines the expression, “human resource” as, ‘the personnel of a business or organisation regarded as a significant asset in terms of skills and abilities’. Though ethologically we have objection in holding a personnel as an asset, but the dictionary meanings define an “asset” as, ‘a useful or valuable thing or person’. It may be acceptable, if it emphasises and represents paramountcy and eminence attached to personnel. Humanising the word in the present context, the term, “human resource” would mean, ‘personnel of a business organisation’ and the expression, “service” will mean and include anything associated with the personnel of a business organisation, including their selection or recruitment.

19. In view of the aforesaid position, we do not find merit in the submissions made by the appellant-Revenue that the activities in question were not covered under the Notification S.O. 890(E), i.e. human resource service and, therefore, the respondent-assessee was not entitled to benefit under Section 10A of the Act.

20. During the course of hearing before us, learned counsel for the appellant-Revenue had submitted that Revenue has also raised the question of perversity. It was pointed out that in respect of the Bangalore unit, the Assessing Officer had observed that the invoices were raised by the respondent-assessee on 31<sup>st</sup> March, 2007, i.e. on the last date of the financial year and on the said date itself registration letter had been issued by STPI, Bangalore. Further, the Assessing Officer had observed that the



respondent-assessee had not complied with the conditions mentioned in the certificate issued by STPI (see paragraphs 3.4, 3.11 and 3.12 of the grounds of appeal). The aforesaid findings are factual in nature. The respondent-assessee had set up an undertaking at Gurgaon, Haryana on or about 27<sup>th</sup> July, 2004, which continued to operate till 30<sup>th</sup> September, 2006. Thereafter, the undertaking was shifted to Bangalore. The return filed for the Assessment Year 2007-08 included income from both the Gurgaon and Bangalore operations, and it was claimed that they were exempt under Section 10A of the Act, as the undertaking shifted. We only record that the issue and question whether the shifting itself would disqualify and negate the claim has not been specifically raised in the grounds of appeal filed by the Revenue or in the questions posed. Nor has any question or issue with regard to alleged violation of the STPI letter, dated 27<sup>th</sup> October, 2004, raised before us. The respondent-assessee had applied for registration of the Bangalore unit upon shifting the undertaking from Delhi. The application form, dated 23<sup>rd</sup> January, 2007, has been placed on record and states, "IT enabled services and human resource". The name of the buyer or the client has been given as 'Mindlance Inc.' and date and number of invoice issued by them has been mentioned as dated 30<sup>th</sup> September, 2006. It is further stated that the export contract and purchase order was already registered with STPI. The approval letter was issued by STPI on 31<sup>st</sup> March, 2007 and states that STPI were happy to inform that the assessee's case was examined and had been approved under the delegated powers to the Directors of STPI. No doubt, the said letter also mentions and calls for confirmation and execution of an agreement within thirty days and the deposit of money but this was a subsequent act, post approval which stood granted. The conditions were fully complied with and, therefore, would



relate to the grant of approval. STPI was also aware that as per the application form, the unit was already undertaking work. The Assessing Officer has recorded and mentioned that the number of employees in Bangalore unit had increased substantially from 11 in the month of August, 2006 to 22 till the month of March, 2007. The respondent-assessee had incurred substantial expenditure on salary and had also installed new computers worth Rs.24,50,000/-. There was a substantial increase in the turnover. Further, we notice that no benefit or advantage was accruing to the respondent-assessee by 'procuring' invoices of Rs.1.47 crores on 31<sup>st</sup> March, 2007. If these invoices had been issued in the next year, benefit under Section 10A would still have been available. The Tribunal, in the impugned order, has referred and mentioned that the respondent-assessee had placed on record a list of employees, details of salary paid, a copy of the application made for registration and on the basis of the details, was satisfied that the respondent-assessee on factual basis had undertaken the said activities. It was also noticed that the Revenue had not stated that no such or actually no activities were performed or carried out by the respondent-assessee at Bangalore. It is noticeable that the total business income as declared, of Rs.82,22,953/-, was accepted as the business receipts of the respondent-assessee. This included the amount of Rs.1.47 crores for invoices raised by Bangalore units and Rs.62.92 lacs by the Gurgaon unit. If we exclude invoices issued by the Bangalore unit of Rs.1.47 crores, then this figure cannot be added or included as the income or receipts. The result could be a loss.

21. It is clear to us that the question of perversity was not framed in the order dated 11<sup>th</sup> April, 2012 by framing the substantial question of law and



we do not think the order passed by the Tribunal in the present case can be treated and regarded as perverse.

22. In view of the aforesaid discussion, the question of law mentioned above is answered in favour of the respondent-assessee and against the appellant-Revenue. The appeal is dismissed. In the facts of the case, there will be no order as to costs.

-sd-

**(SANJIV KHANNA)**  
**JUDGE**

-sd-

**(V. KAMESWAR RAO)**  
**JUDGE**

**SEPTEMBER 3, 2014**  
**VKR**