

AUTHORITY FOR ADVANCE RULINGS
(Central Excise, Customs and Service Tax)
Hotel Samrat, 4th Floor, Kautilya Marg, Chanakyapuri
New Delhi

Present:

Justice V.S. Sirpurkar (Chairman)
Shri S.S.Rana (Member)
Shri R.S.Shukla (Member)

The 4th day of March, 2016

Ruling No. AAR/ST/08 /2016
in
Application No. AAR/44/ST/15 /2014

Name & address of the applicant : M/s GoDaddy India Web Services Pvt.
Ltd., 003, Tower-4A, DLF Corporate
Park, M.G. Road, Gurgaon-122002

Commissioners concerned : Commissioner of Service Tax
Delhi-IV, Plot No. 36 & 37, Sector-32
Opp. Medanta Hospital,
Gurgaon-122001

Present for the applicant : Shri S.Thirumalai, Advocate,

Present for the Department : Shri Govind Krishna Dixit,(AR)

Ruling

GoDaddy India Web Services Private Limited (hereinafter also referred to as applicant) proposes to enter into a 'Services Agreement' with GoDaddy.com, LLC (hereinafter also referred to as 'GoDaddy US') located in Arizona, USA and incorporated in Delaware, USA. GoDaddy US is a domain name registrar and provides other web services to customers across the world. Applicant proposes to provide a gamut of services to its client GoDaddy US. It shall provide support services in an integrated manner to assist GoDaddy US develop its brand in India, carry on its operations efficiently and serve customers in India, which are as under;

- a. Marketing and promotion services: Applicant proposes to engage in promotion and marketing of GoDaddy US services in India. This would essentially include

increasing the awareness of services provided by GoDaddy US and establishment of the brand GoDaddy in India. Towards this, the applicant proposes to provide the following services:

- i. Direct Marketing: Applicant shall advise GoDaddy US regarding various aspects of the market situation prevailing in India from time to time. Applicant would also advise GoDaddy US regarding upcoming events, festivals, holidays in India and accordingly the suitable timing for rolling our campaigns or advertisements in India (either in various social media or by way of dispatch of personal emails to GoDaddy US existing customers in India). The content of advertisement would be prepared by the marketing team of GoDaddy US itself. Also, such advertisement would be directly placed on social media by GoDaddy US. The necessary advice in this regard and said information would be provided from the applicant to GoDaddy US.
- ii. Branding Activities: Applicant shall assist GoDaddy US in developing its brand in India by arranging for advertisement activities of GoDaddy US. An independent (third party owned) advertisement agency in India would be appointed by GoDaddy US directly. Such agency would negotiate the price for purchase of time slots or space for display of advertisement in the electronic or print media and coordinate regarding timing for display of the advertisement with Indian advertisement companies. Towards this, the applicant would provide information, advice and support to the marketing team of GoDaddy US regarding various events taking place in India where advertisements can be broadcasted. Also, applicant would suggest to GoDaddy US regarding the locations / geographies in India where banners, billboards could be placed. The advertising agency appointed by GoDaddy US will be solely responsible to arrange required permissions or licenses from any local or State Government authority regarding display of the advertisement at any location or place. The advertisement agencies so employed by GoDaddy US in the entire set of activities aforesaid would be remunerated for all expenses and relevant service charges directly by

GoDaddy US and the applicant will have no role to play with regard to appointment of the advertisement agency in India or payment of consideration to the advertisement agency by GoDaddy US.

- iii. Offline Marketing: Applicant shall undertake marketing and promotional activities in India for GoDaddy US. Towards this, the applicant shall take part in seminars, talk shows or any other events as speakers to spread awareness regarding the GoDaddy brand and services offered by GoDaddy US. Also, the applicant may conduct road shows, take up a stall in a fair or exhibition, hold webcasts for GoDaddy US channel partners or resellers in India to update them on new developments and services provided by GoDaddy US as per the instructions of GoDaddy US. The applicant may also sponsor specific events or social gatherings in India to reach out to the public for creating awareness of GoDaddy US brand. For this purpose, the applicant shall hire an agency in India which will enable the applicant to undertake the said activities. The said agency will take the required permissions or licenses from the local or State Government authorities or any third party event organizers for conduct of such events. The applicant would remunerate such agency directly for the services rendered by the said agency.

- b. Supervision of quality of third party customer care center services:

GoDaddy US intends to provide its customers in India a superior experience and quality services. GoDaddy US also intends to provide the customers with an avenue where the customers have round the clock access to technical support and assistance in relation to the services of GoDaddy US. Towards this, GoDaddy US will directly appoint a third party call centre in India to provide such support and assistance to customers in India. Further, to ensure that the call centre provides the best customer support service and that the employees of the call centre understand the relevant technical aspects, GoDaddy US shall require the applicant to provide oversight of the quality of the services of the call centre. Applicant will have no role to play in selection or appointment of the call centre in India by GoDaddy US. Applicant shall provide oversight of the quality of services

rendered by the call centre and prepare a report, if desired by GoDaddy US, regarding the nature of complaints received by the call centre from customers in India so that GoDaddy could better appreciate the technical issues and provide long term solutions to customers.

- c. Payment processing services: GoDaddy US will provide its services and products to customers in India through its website. To ensure maximum reach to the customer base in India and enable customers to procure the service without any difficulty in making payments, GoDaddy US desires to provide an online payment facility to its customers in India. Customers who possess an international credit card may make payment directly to GoDaddy US in US Dollars. Customers will also be able to obtain the services by using their Indian credit cards or bank payment facilities and make payments in Indian Rupees ('INR'). To enable customers to pay for services in INR, GoDaddy US proposes the applicant to provide payment processing facilities in India, collect money from the customers of GoDaddy US in India and remit the same to GoDaddy US. Applicant shall outsource the payment collection activity to a third party service provider in India which will provide the necessary payment collection gateway facility to the customers who may wish to effect payments in INR. Applicant proposes to open a separate bank account in India into which the payment collection gateway company will deposit the moneys collected from the customers of GoDaddy US. Further, the applicant may also allow customers to directly deposit money in its bank account using their net banking facility. All such collections from customers (in respect of services provided by GoDaddy US) will be transmitted by the applicant to GoDaddy US on actual basis i.e. without any mark-up.

2. In consideration for the above-mentioned support services, the applicant shall charge a fee equal to the operating costs incurred by the applicant plus a mark-up of 13% on such costs, which will be received by the applicant from GoDaddy US in US Dollars. It is contemplated that GoDaddy US would be the only customer of the applicant. Applicant would not provide any services for or on behalf of GoDaddy US in India or outside India. Applicant is not authorized to enter into any contract or arrangement on behalf of GoDaddy US or which would bind it in any manner

whatsoever. GoDaddy US will directly contract and render services to customers in India. It will directly engage relevant third party service providers in India such as marketing agencies and call centers. Further, the applicant will not be engaged in arranging or facilitating provision of services by GoDaddy US to customers in India. Furthermore, the applicant will not secure orders from customers in India or arrange or facilitate the provision of any service by any third party service provider to GoDaddy US. The only service to be performed by the applicant is provided to GoDaddy US on a principal-to principal and arm's length basis.

3. GoDaddy US, through its website 'GoDaddy.com' is engaged in the business of providing name registration, web hosting, designing and other services. The nature of services provided by GoDaddy US is outlined below:

- a. Domain name registration and transfer services: GoDaddy US registers and transfers both generic top level domains, including the prominent domains such as .com, .net, .org, and .info, as well as country code top level domains including, .us,.ca,.mx,.fr,.it,.de and.es. Any user desirous of obtaining any particular domain can access a website of GoDaddy US and place a request for the same. Upon availability, GoDaddy US registers the desired domain name for the customer in his name. The customer enters into a contract for registration of the domain in its own name directly with GoDaddy US and also pays for such services through the channels as provided by GoDaddy US.
- b. Website hosting and e-mail: GoDaddy US provides web hosting services which allow its users to develop their own websites / webpages by using the development tools and applications which are available online on GoDaddy's website. GoDaddy US hosts the website of its users on its servers/dedicated servers located outside India. Such websites are accessible from the servers by anyone on a 24x7 basis. GoDaddy US also offers to install and configure supporting applications for such websites on its servers.
- c. Designing services: GoDaddy US assists its users in creating various designs for website header, website content, website logo, business card, letter head etc., so that the users can build their own website. The relevant tools and applications required for the above services are available on a GoDaddy US website.

- d. Sale of on-demand products: GoDaddy US also provides its domain users with email, calendar and other standard services with limited features. Additional features (like multiple email ids', additional space, synchronization etc.) are also available to the users for a service fee, which varies based on the service level requested by the users. GoDaddy US also provides Secure Sockets Layer ('SSL') certification services, which ensures that the message to be sent is properly encrypted and reaches the intended recipient.
- e. Trouble shooting services: All the users of GoDaddy US are also entitled to trouble shooting services in relation to any of the services which they have procured from GoDaddy US. Such trouble shooting is facilitated by call centers appointed by GoDaddy US.

4. Applicant seeks rulings with regard to the following questions of law.

Question No.1: *Whether, in the facts and circumstances as explained in Annexure I, the various support services proposed to be provided by the Applicant to GoDaddy US are a "bundle of Services" being naturally bundled in the ordinary course of business and accordingly is a single service, being 'business support service', in terms of Section 66F of the Finance Act?*

5. Applicant inter-alia submits that they would provide in an integrated manner, a bundle of support services in relation to marketing, branding, offline marketing, oversight of quality of third party customer care center and payment processing on a principal to principal basis in terms of the draft Service Agreement; that these services would be provided with the sole intention of promoting the brand 'GoDaddy' in India. Applicant submits that the draft Service Agreement between applicant and GoDaddy US clearly shows that applicant would perform the service as a marketing and promotion support service provider in order to get GoDaddy US brand established in Indian market; that entire gamut of services proposed to be provided by the applicant are intended to be towards the common objective of supporting the business of GoDaddy US in India; that principal objective of the applicant will be to advance the business of GoDaddy US in India and establish its brand presence in the territory of India; that towards this the applicant proposes to undertake marketing and other allied services such as oversight of customer care centers operated in India by a third party or

arranging for payment processing services to facilitate easy and secure payments by the customers of GoDaddy US; that oversight of call centers by the applicant would contribute towards the quality of customer support services by GoDaddy US being received by its present as well as prospective customers in India; that this will go to strengthening the customer's trust in the brand 'GoDaddy'. Applicant further submits that the services proposed to be provided by the applicant would collectively work towards augmenting the business of GoDaddy US in India; that the sole objective of GoDaddy US to appoint the applicant in India is to obtain support in order to establish its brand and promote its services; that the various elements of services proposed to be provided by the applicant to GoDaddy US are all aimed towards providing better customer experience which will ultimately help in establishment of a trust with the customers in India leading to advancing the business of GoDaddy US; that all such services provided in terms of the proposed Service Agreement will be provided by the applicant located in India to GoDaddy US which is located in a non-taxable territory (i.e. US) and does not have any establishment or business connection in India; that all the services to be provided by the applicant as would be evidenced from the Service Agreement would be naturally bundled and thus should be treated as provision of a single service of business support; that as regards the categorization of the business support services, these services in nature of support of business and commerce fall under the category of 'Business Support Services'.

6. Applicant further submits that paragraph 9.2.4 of the Service Tax: An Education Guide dated June 20, 2012 ('Education Guide'), lays down the manner to determine whether services can be considered as being bundled in the ordinary course of business or not. It is provided that the normal or frequent practices adopted in a business indicate whether services are bundled in ordinary course, which are;

- i. *The perception of the consumer or the service receiver. If large number of service receivers of such bundle of services reasonably expect such services to be provided as a package then such a package could be treated as naturally bundled in the ordinary course of business.*

- ii. *Majority of service providers in a particular area of business provide similar bundle of services. For example, bundle of catering on board and transport by air is a bundle offered by a majority of airlines.*
- iii. *The nature of the various services in a bundle of services will also help in determining whether the services are bundled in the ordinary course of business. If the nature of services is such that one of the services is the main service and the other services combined with such service are in the nature of incidentally or ancillary services which help in better enjoyment of a main service. For example service of stay in a hotel is often combined with a service or laundering of 3-4 items of clothing free of cost per day. Such service is an ancillary service to the provision of hotel accommodation and the resultant package would be treated as services naturally bundled in the ordinary course of business.*

Other illustrative indicators, not determinative but indicative of bundling of services in ordinary course of business are-

- *There is a single price or the customer pays the same amount, no matter how much of the package they actually receive or use.*
- *The elements are normally advertised as a package.*
- *The different elements are not available separately.*
- *The different elements are integral to one overall supply – if one or more is removed, the nature of the supply would be affected.*

7. Applicant submits that, the services proposed to be provided by the applicant would be provided as a package and the payment for the entire package would be a consolidated / lump sum payment; that the nature of various services provided collectively is incidental or ancillary to provision of marketing and support services to the business of GoDaddy US; that it is apparent that the services proposed to be provided by the applicant satisfy the illustrative tests laid down by the Education Guide and accordingly such services would be naturally bundled in the ordinary course of business.

8. Revenue inter-alia submits that various services i.e., marketing, event management services and collection of money from customer on behalf of GoDaddy

US, proposed to be provided by the applicant to GoDaddy US are not a bundle of services; that there is involvement of the applicant with GoDaddy US as well as customers in India; that the services so provided appear to be covered under “Intermediary Services”, which falls under Rule 9 of Place of Provisions of Service Tax Rules, 2012 (hereinafter referred to as POPS). Relevant provisions of law are extracted as under;

Section 66F of the Finance Act, 1994;

Section 66F. Principles of interpretation of specified descriptions of services or bundled services.-

- (1) *Unless otherwise specified, reference to a service (herein referred to as main service) shall not include reference to a service which is used for providing main service.*
- (2) *Where a service is capable of differential treatment for any purpose based on its description, the most specific description shall be preferred over a more general description.*
- (3) *Subject to the provisions of sub-section (2), the taxability of a bundled service shall be determined in the following manner, namely:-*
 - (a) *If various elements of such service are naturally bundled in the ordinary course of business, it shall be treated as provision of the single source which gives such bundle its essential character:*
 - (b) *If various elements of such service are not naturally bundled in the ordinary course of business, it shall be treated as provision of the single service which results in highest liability of service tax.*

Explanation – For the purposes of sub-section (3), the expression “bundled service” means a bundle of provision of various services wherein an element of provision of one service is combined with an element or elements of provision of any other service or services.)”

Rule 9 of Place of Provision of Services Rules, 2012;

The place of provision of following services shall be the location of the service provider:-

- (a) *Services provided by a banking company, or a financial institution, or a non-banking financial company, to account holders*

- (b) *Online information and database access or retrieval services;*
- (c) *Intermediary services;*
- (d) *Service consisting of hiring of all means of transport other than, _*
 - (i) *Aircrafts, and*
 - (ii) *Vessels except yachts,**Up-to a period of one month*

9. The contention of Revenue is that the services proposed to be provided by the applicant are “intermediary services” as mentioned under Rule 9 (c) of POPS. ‘Intermediary’ is defined under Rule 2 (f) of POPS as under;

(f) *“intermediary” means a broker, an agent or any other person, by whatever name called, who arranges or facilitates a provision of a service (hereinafter called the ‘main’ service) or a supply of goods, between two or more persons, but does not include a person who provides the main service or supplies the goods on his account.*

Therefore, as per Section 66 F (2) of Finance Act, 1994, more specific descriptions shall be preferred over a more general description. According to Revenue, in view of sub section (3) *ibid*, service will not be taxed as bundled service, if the same is to be an “intermediary service”.

10. The definition of “intermediary” as envisaged under Rule 2 (f) of POPS does not include a person who provides the main service on his own account. In the present case, applicant is providing main service i.e. “business support services” to WWD US and on his own account. Therefore, applicant is not an “intermediary” and the service provided by him is not intermediary service. Further, during arguments, applicant drew our attention to one of the illustration given under paragraph 5.9.6 of the Education Guide, 2012 issued by CBEC. Relevant portion is extracted as under;

Similarly, persons such as call centers, who provide services to their clients by dealing with the customers of the client on the client’s behalf, but actually provided these services on their own account’, will not be categorized as intermediaries.

Applicant relying on above paragraph submitted that call centers, by dealing with customers of their clients, on client’s behalf, are providing service to their client on their

own account. Similarly, applicant is providing business support service such as marketing and other allied services like oversight of quality of third party customer care centre operated in India and payment processing services, on behalf of GoDaddy US. Therefore, these services provided by the applicant to GoDaddy US cannot be categorized as intermediary or services, as intermediary service.

11. Applicant proposes to provide support services in relation to marketing, branding, offline marketing, oversight of quality of third party customer care centre and payment processing, on principal to principal basis. These services are proposed to be provided with the sole intention of promoting the brand GoDaddy US in India and thus augmenting its business in India. Therefore, these services proposed to be provided by the applicant, would support the business interests of GoDaddy US in India.

12. It has been submitted by the applicant that services to be provided by the applicant are not peculiar only in applicant's case but are provided by various Indian entities to their overseas customers in India as a single package. Further, supporting the business of GoDaddy US in India is the main service and processing payments and oversight of services of third party Call Centers are ancillary and incidental to the provision of main service i.e., business support service. Further, applicant would provide said services as a package and the payment for the entire package would be a consolidated lump sum payment. Applicant submits that in view of all these indicators, service provided by them to GoDaddy US is a bundle of services, which is bundled in normal course of business. This point has not been controverted by the Revenue. We agree with the submissions of the applicant that proposed services are a bundle of services, bundled in normal course of business and not intermediary service.

13. In view of above, we rule as under;

In the facts and circumstances, the various support services proposed to be provided by the Applicant to GoDaddy US are a "bundle of Services" being naturally bundled in the ordinary course of business and accordingly is a single service, being business support service, in terms of Section 66F of the Finance Act?

Question 2: *If the answer to Question 1 is positive, whether, in the facts and circumstances of the case, the place of provision of business support service by the Applicant, is outside India in terms of Rule 3 of the Place of Provision of Service Rules,*

2012 (herein after referred to as "POPS"). If the services provided by the Applicant are not considered as naturally bundled then in the facts and circumstances enumerated in Annexure I, which of the individual service shall qualify for classification under Rule 3 of the POPS as service provided by a service provider located in India to a service recipient located outside India?

14. It has been ruled by us that in the present case, proposed service to be provided by the applicant to GoDaddy US is business support service and not intermediary service in terms of Rule 2 (f) of POPS. It is observed that said proposed service does not fall under any of the Rules of POPS but for Rule 3. Rule 3 of POPS inter-alia envisages that the place of provision of a service shall be the location of the recipient of service. In this connection, Revenue has relied upon the judgments of the Hon'ble Supreme Court in All India Federation of Tax Practitioners vs. U.O.I 2007 (7) STR 625 (SC) and Association of Leasing & Financial Service Companies vs. U.O.I & Others 2010-TIOL-87-SC-ST-LB as also the judgment of Hon'ble Delhi High Court in Microsoft Corporation (India) Pvt. Ltd vs. Commissioner of Service Tax 2009 (16) STR 545 (Del) wherein it has been inter-alia held that Service Tax is VAT which in turn is both a general tax as well as destination based consumption tax leviable on services provided within the country. According to the Revenue, service provided by the applicant in the instant case are consumed by the Indian customers of GoDaddy US in India, therefore, that is no export of service to US. It is reiterated that GoDaddy US is providing to the Indian Customers services, viz.; domain name registration and transfer services; web hosting and e-mail services; designing services, sale of on-demand products services and troubleshooting services. However, applicant is providing to GoDaddy US services viz.; direct marketing and promotion services, supervision of quality of third party customer care center services and payment processing services, as per draft Service Agreement between the applicant and GoDaddy US. There is no contract between the applicant and the customers of GoDaddy US based in India. GoDaddy US have used said services provided by the applicant as per the draft Service Agreement. Further, applicant would charge a fee equal to the operating costs incurred by the applicant plus a mark-up of 13% on such costs, which would be received by the applicant from GoDaddy US in US Dollars. The benefit of services provided by applicant accrues to

GoDaddy US outside India. In view of above, judgments relied upon are of no avail to the Revenue, as services provided by the applicant are to be consumed in US and not in India. Further, the judgment in case of Microsoft Corporation (India) Pvt. Ltd relied upon by the Revenue is an interim order regarding pre-deposit of the amount ordered by the Tribunal. Further, Hon'ble High Court observed that both sides have arguable case. In the case before us, Rule 3 ibid is applicable as the recipient of service is GoDaddy US i.e., outside India.

15. In view of above, we rule as under;

In the facts and circumstances of the case, the place of provision of business support service provided by the applicant, is outside India in terms of Rule 3 of the Place of Provision of Service Rules, 2012.

Question No. 3: *Whether in the facts and circumstances and in the light of the answers to questions 1 and 2 above, the services to be provided by the Applicant to GoDaddy US that fall to be classified under Rule 3 of the POPS qualify as export of taxable services in terms of Rule 6A of the STR (inserted vide Notification No. 36/2012-S.T. dated 20.06.2012 and therefore remain non-taxable for purpose of payment of service tax under the Finance Act?*

16. Applicant submits that in terms of Rule 6A of Service Tax Rules, 1994, service provided by the applicant to GoDaddy US will qualify as export of taxable services.

Rule 6 A (1) of Service Tax Rule, 1994 reads as under:

RULE 6A Export of services.- (1) The provision of any service provided or agreed to be provided shall be treated as export of service when,-

- a) *the provider of service is located in the taxable territory,*
- b) *the recipient of service is located outside India,*
- c) *the service is not a service specified in the Section 66 D of the Act,*
- d) *the place of provision of the service is outside India,*
- e) *the payment for such service has been received by the provider of service in convertible foreign exchange, and*
- f) *the provider of service and recipient of service are not merely establishments of a distinct person in accordance with item (b) of Explanation 3 of clause (44) of Section 65B of the Act.*

17. In respect of Question 2 above, we held that the place of provision of service would be outside India. It is observed that in this case, provider of service i.e. the applicant, is located in India, which is the taxable territory; recipient i.e. GoDaddy US is located in USA; the service to be provided by the applicant i.e. business support services is not specified under Section 66 D i.e. Negative List Services; applicant would receive payment for said services in convertible foreign exchange and applicant and GoDaddy US are not merely establishments of a distinct person in accordance with item (b) of Explanation 3 of clause (44) of Section 65B of the Finance Act, 1994. As all the ingredients enlisted under Rule 6 A ibid are satisfied, said service will qualify as export of taxable service. In view of above, we rule as under;

In the facts and circumstances, the services to be provided by the applicant to GoDaddy US would fall to be classified under Rule 3 of the Place of Provision of Services Rules, 2012 qualify as export of taxable services in terms of Rule 6A of the Service Tax Rules, 1994 (inserted vide Notification No. 36/2012-S.T. dated 20.6.2012) and therefore remain non-taxable for purpose of payment of service tax under the Finance Act.

Question No.4: *Whether in the facts and circumstances of the case, by providing the support services being business support to GoDaddy US, the Applicant is providing any service to the customers of GoDaddy US in India?*

18. Applicant inter-alia submits that he would be hired by GoDaddy US to provide business support services and other incidental or allied services to GoDaddy US only and not to the customers of GoDaddy US in India. Under no circumstance, the applicant will provide any support to the customers of GoDaddy US in India; that after sale support including usage of the product or trouble shooting services will be provided to the customers, not by the applicant but by third party Call Centers, who would be directly appointed by GoDaddy US; that applicant will have no role in providing after sale support services to the customers in India in any manner; that applicant will not be remunerated for its services by any customer in India; that the remuneration in respect of applicant's service will also be provided by GoDaddy US only; that from the customer's perspective, the payment collection support is provided to the customers by

GoDaddy US only; that the customers will, for all purposes, deal directly with GoDaddy US and not with the applicant in any manner.

19. It observed that business support services are proposed to be provided by the applicant to GoDaddy US on principal to principal basis. It is the main service. Further, applicant is not concerned in respect of services provided by GoDaddy US to Indian Customers, which relates to domain name registration, transfer services, web hosting services, designing services etc., In case, applicant was providing service to Indian Customers, he would have received “consideration” from Indian Customers. Fact is that no remuneration / consideration is received by the applicant from Indian Customers. Applicant is to only receive from GoDaddy US, a fee equal to the operating cost incurred by the applicant plus mark up of 13% on such costs. It is noticed that applicant is to receive said fees from GoDaddy US, even in respect of Indian Customers, who directly remit service charges to GoDaddy US through International Credit Card, wherein applicant is not in the picture. This fact further shows that the applicant is not providing any service to Indian Customs. In view of above we rule as under;

In facts and circumstances of the case, by providing the payment processing services to GoDaddy US, the applicant is not providing any service to the customers of GoDaddy US in India.

Question No.5: *In any event, without prejudice to the other questions, whether the service of collection of payments from customers of GoDaddy US in India, is a transaction in money and hence not subject to service tax?*

20. As this point is not pressed by the applicant, same has not been considered.

(S.S.Rana)
Member(R)

(V.S.Sirpurkar)
Chairman

(R.S.Shukla)
Member(L)