

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS. 6511-6518/2010

DIRECTOR OF INCOME TAX, NEW DELHI ...APPELLANT

VERSUS

TRAVELPORT INC., ...RESPONDENT

WITH

CIVIL APPEAL NO. 391/2015

CIVIL APPEAL NO. 3779/2015

CIVIL APPEAL NO. 1297/2015

CIVIL APPEAL NO. 3780/2015

CIVIL APPEAL NOS. 6079-6080/2016

CIVIL APPEAL NOS. 6081-6082/2016

CIVIL APPEAL NO. 10494/2013

CIVIL APPEAL NO. 2241/2013

CIVIL APPEAL NO. 7222/2013

CIVIL APPEAL NO. 2956/2014

CIVIL APPEAL NO. 2242/2013

CIVIL APPEAL NOS. 7373-7374/2016

CIVIL APPEAL NO. 2919/2018

CIVIL APPEAL NO. 3317/2018

CIVIL APPEAL NO. _____ OF 2023
(@ SLP(C) NO. 10931/2011)

CIVIL APPEAL NO. _____ OF 2023
(@ SLP(C) NO. 12613/2011)

CIVIL APPEAL NO. _____ OF 2023
(@ SLP(C) NO. 13938/2011)

CIVIL APPEAL NO. 3221/2011

CIVIL APPEAL NO. 4219/2011

CIVIL APPEAL NO. 4319/2011

CIVIL APPEAL NO. _____ OF 2023
(@ SLP(C) NO. 16971/2011)

CIVIL APPEAL NO. _____ OF 2023
(@ SLP(C) NO. 17134/2011)

CIVIL APPEAL NO. _____ OF 2023
(@ SLP(C) NO. 17419/2011)

CIVIL APPEAL NO. _____ OF 2023
(@ SLP(C) NO. 16972/2011)

CIVIL APPEAL NO. _____ OF 2023
(@ SLP(C) NO. 17422/2011)

CIVIL APPEAL NO. 526/2012

CIVIL APPEAL NO. _____ OF 2023
(@ SLP(C) NO. 32062/2011)

CIVIL APPEAL NO. 4571/2012

CIVIL APPEAL NO. 2227/2012

CIVIL APPEAL NO. 783/2012

CIVIL APPEAL NO. _____ OF 2023
(@ SLP(C) NO. 17355/2011)

CIVIL APPEAL NO. _____ OF 2023
(@ SLP(C) NO. 18692/2011)

CIVIL APPEAL NO. _____ OF 2023
(@ SLP(C) NO. 19698/2011)

CIVIL APPEAL NO. _____ OF 2023
(@ SLP(C) NO. 17354/2011)

CIVIL APPEAL NO. _____ OF 2023
(@ SLP(C) NO. 17425/2011)

CIVIL APPEAL NO. 8060/2011

CIVIL APPEAL NO. 7779/2011

CIVIL APPEAL NO. 8061/2011

ORDER

Leave granted.

2. All these appeals filed by the Revenue are directed against various orders passed by the High Court of Delhi dismissing the appeals filed by the Revenue against the orders of the Income Tax

Appellate Tribunal (for short "*the Tribunal*").

3. We have heard Shri Vikramjeet Banerjee, learned Additional Solicitor General and Shri Arijit Prasad, learned Senior Counsel appearing for the Union of India and Shri Arvind Datar & Shri Percy J Pardiwalla, learned Senior Counsel appearing for some of the respondents-Assesses.

4. The respondents in these appeals are in the business of providing electronic global distribution services to Airlines through what is known as "*Computerized Reservation System*" (hereinafter referred to as 'CRS'). For the said purpose, the respondents maintain and operate a Master Computer System, said to consist of several main frame computers and servers located in other countries, including USA. This Master Computer System is connected to airlines servers, to and from which data is continuously sent and obtained regarding flight schedules, seat availability, etc.

5. In order to market and distribute the CRS services to travel agents in India, the respondents have appointed Indian entities and have entered into distribution agreements with them.

6. There is no dispute on fact that the respondents earn an amount of USD 3/EURO 3 according as the case may be, per booking made in

India. It is also not in dispute that out of the said earning, of USD 3/EURO 3, the respondents pay various amounts to the Indian entities, which range from USD/EURO 1 to USD/EURO 1.8. In other words, the amount paid by the respondents to their Indian entities, range from 33.33% to about 60% of their total earning.

7. The respective Assessing Officers in the original proceedings came to the conclusion that the entire income earned out of India by the respondents is taxable. This was on the basis that the income was earned through the hardware installed by the respondents in the premises of the travel agents and that therefore the total income of USD/EURO 3 is taxable.

8. The orders of assessment so passed, were upheld by the respective Commissioners of Income Tax (Appeals) by independent orders.

9. Appeals were filed by the respondents before the Tribunal and the Revenue also filed cross objections on a different aspect about which, we are not now concerned. The Tribunal held that the respondents herein constituted Permanent Establishment ('*PE*') in two forms, namely, fixed place PE and dependent agent PE ('*DAPE*'). At the same time, the Tribunal also held that the Lion's share of activity was

processed in the host computers in USA/Europe and that the activities in India were only minuscule in nature. Therefore, as regards attribution to the PE constituted in India, the Tribunal assessed it at 15% of the revenue and held, on the basis of the functions performed, assets used and risks undertaken (FAR) that this 15% of the total revenue was the income accruing or arising in India. This 15% worked out to 0.45 cents. But the payment made to the distribution agents was USD 1/EURO 1 in many cases and much more in some cases. Therefore, the Tribunal held that no further income was taxable in India.

10. The Revenue filed miscellaneous applications, but the same were dismissed by the Tribunal clarifying that after apportioning the revenue, no further income was taxable in India, as the remuneration paid to the agent in India exceeded the apportioned revenue.

11. Appeals were filed both by the Revenue and Assessesses against the orders of the Tribunal before the Delhi High Court. The Delhi High Court dismissed the appeals filed by the Revenue on the ground that no question of law arose in these matters. The Delhi High Court held that insofar as attribution is concerned, the Tribunal had adopted a reasonable approach.

12. Aggrieved by the orders passed by the Delhi High Court, the Revenue has come up with the above appeals.

13. Assailing the Judgment of the High Court, it was argued by Shri Vikramjeet Banerjee, learned Additional Solicitor General: **(i)** that the attribution of only 15% of the revenue as income accruing /arising in India within the meaning of Section 9(1)(i) of the Income Tax Act, 1961 read with Article 7 of the Treaty, was completely wrong; and **(ii)** that the computers placed in the premises of the travel agents and the nodes/leased lines form a fixed place PE of the respondent in India.

14. We do not think that we need to go into the second contention of the learned Additional Solicitor General, for the simple reason that the approach of the Tribunal and the High Court on the question of attribution appears to be fair and reasonable.

15. It is seen from the orders of the Tribunal that the Tribunal arrived at the quantum of revenue accruing to the respondent in respect of bookings in India which can be attributed to activities carried out in India, on the basis of FAR analysis (Functions performed, assets used and risks undertaken). The Commission paid to the distribution agents by the respondents was more than twice the

amount of attribution and this has already been taxed. Therefore, the Tribunal rightly concluded that the same extinguished the assessment.

16. The question as to what proportion of profits arose or accrued in India is essentially one of facts. Therefore, we do not think that the concurrent orders of the Tribunal and the High Court call for any interference.

17. Explanation 1(a) under clause (i) of Sub-Section (1) of Section 9 of the Income Tax Act, reads as follows:

“9. Income deemed to accrue or arise in India. (1) The following incomes shall be deemed to accrue or arise in India :

(i) all income accruing or arising, whether directly or indirectly, through or from any business connection in India, or through or from any property in India, or through or from any asset or source of income in India, or through the transfer of a capital asset situate in India.

Explanation 1-For the purposes of this clause—

(a) in the case of a business *other than the business having business connection in India on account of significant economic presence* of which all the operations are not carried out in India, the income of the business deemed under this clause to accrue or arise in India shall be only such part of the income as is reasonably attributable to the operations carried out in India.”

18. Under Explanation 1(a), what is reasonably attributable to the operations carried out in India alone can be taken to be the income of the business deemed to arise or accrue in India. What portion of the income can be reasonably attributed to the operations carried out in

India is obviously a question of fact. On this question of fact, the Tribunal has taken into account relevant factors.

19. However, learned Additional Solicitor General referred to Article 7 of the 'Convention between the Government of the United States of America and the Government of the Republic of India for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income' which is called in popular parlance as '*Double Taxation Avoidance Agreement*'. This Article 7 reads as follows:

"Article 7

Business Profits

1. The profits of an enterprise of a Contracting State shall be taxable only in that State unless the enterprise carries on business in the other Contracting State through a permanent establishment situated therein. If the enterprise carries on business as aforesaid, the profits of the enterprise may be taxed in the other State but only so much of them as is attributable to

(a) that permanent establishment ;

(b) sales in the other State of goods or merchandise of the same or similar kind as those sold through that permanent establishment ; or

(c) other business activities carried on in the other State of the same or similar kind as those effected through that permanent establishment."

20. The above Article may not really go to the rescue of the Revenue for the reason that in the contracting state, the entire income derived by the respondents, namely, USD/EURO 3 will be taxable. This is why Section 9(1) confines the taxable income to that proportion which

is attributable to the operations carried out in India.

21. Therefore, we are of the view that the impugned order(s) of the High Court do not call for interference. Insofar as the second issue, namely, the question of permanent establishment is concerned, we are not going into the same, as we have concurred with the High Court on the first issue.

22. Therefore, all the appeals filed by the Appellant-Department of Income Tax are dismissed.

Pending application(s), if any, shall stand disposed of.

.....**J.**
(V. RAMASUBRAMANIAN)

.....**J.**
(PANKAJ MITHAL)

NEW DELHI;
APRIL 19, 2023.

REVISED

ITEM NO.102

COURT NO.14

SECTION XIV-A

**S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS**

CIVIL APPEAL NOS. 6511-6518/2010

DIRECTOR OF INCOME TAX, NEW DELHI

APPELLANT(S)

VERSUS

TRAVELPORT INC.

RESPONDENT(S)

([TOP OF THE BOARD])

WITH

**C.A. No. 942/2020 (XIV-A)
(FOR ADMISSION)**

C.A. No. 470-472/2022 (XIV-A)

**SLP(C) No. 21595/2022 (XIV)
(FOR ADMISSION)**

**SLP(C) No. 5177/2023 (XIV)
(FOR ADMISSION)**

SLP(C) No. 534/2011 (XIV)

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C.A. No. 3780/2015 (XIV-A)

C.A. No. 6079-6080/2016 (XIV-A)

C.A. No. 6081-6082/2016 (XIV-A)

**C.A. No. 406-407/2022 (XIV-A)
(FOR ADMISSION)**

**C.A. No. 405/2022 (XIV-A)
(FOR ADMISSION)**

**C.A. No. 9063/2022 (XIV-A)
(FOR ADMISSION and I.R.)**

**C.A. No. 766/2023 (XIV-A)
(FOR ADMISSION and I.R. and IA No.197616/2022-CONDONATION OF DELAY
IN FILING and IA No.197617/2022-CONDONATION OF DELAY IN REFILING /
CURING THE DEFECTS)**

**SLP(C) No. 21162/2022 (XIV)
(FOR ADMISSION)**

SLP(C) No. 4132/2023 (XIV)

**SLP(C) No. 5238/2023 (XIV)
(FOR ADMISSION)**

SLP(C) No. 34800/2010 (XIV)

SLP(C) No. 4872/2014 (XIV)

C.A. No. 10494/2013 (XIV-A)

C.A. No. 2241/2013 (XIV-A)

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C.A. No. 2956/2014 (XIV-A)

C.A. No. 2242/2013 (XIV-A)

C.A. No. 1596-1598/2014 (XIV-A)

**C.A. No. 10024/2017 (XIV-A)
(FOR ADMISSION)**

**SLP(C) No. 2606/2011 (XIV)
(IA No. 2/2011 - CONDONATION OF DELAY IN REFILING / CURING THE
DEFECTS)**

SLP(C) No. 9528/2011 (XIV)

C.A. No. 7373-7374/2016 (XIV-A)

C.A. No. 4332/2017 (XIV-A)

C.A. No. 4333/2017 (XIV-A)

SLP(C) No. 33572/2017 (XIV)
(IA No. 123745/2017 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 33548/2017 (XIV)
(IA No. 127310/2017 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 33551/2017 (XIV)
(IA No. 127619/2017 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 33552/2017 (XIV)
(IA No. 124471/2017 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 33556/2017 (XIV)
(IA No. 123900/2017 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

C.A. No. 2919/2018 (XIV-A)
(IA No.32045/2018-CONDONATION OF DELAY IN FILING)

C.A. No. 3317/2018 (XIV-A)
(IA No.39783/2018-CONDONATION OF DELAY IN FILING)

SLP(C) No. 34802/2010 (XIV)

SLP(C) No. 3084/2011 (XIV)

SLP(C) No. 3088/2011 (XIV)

SLP(C) No. 3087/2011 (XIV)

SLP(C) No. 3086/2011 (XIV)

SLP(C) No. 12614/2011 (XIV)

SLP(C) No. 10931/2011 (XIV)

SLP(C) No. 12613/2011 (XIV)

SLP(C) No. 13938/2011 (XIV)
(IA No. 1/2011 - CONDONATION OF DELAY IN FILING)

C.A. No. 4552/2017 (XIV-A)

SLP(C) No. 16376/2017 (XIV)
(FOR ADMISSION)

SLP(C) No. 16416/2017 (XIV)

**C.A. No. 10023/2017 (XIV-A)
(FOR ADMISSION)**

SLP(C) No. 7520/2011 (XIV)

SLP(C) No. 34801/2010 (XIV)

SLP(C) No. 34816/2010 (XIV)

C.A. No. 3221/2011 (XIV-A)

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**SLP(C) No. 17134/2011 (XIV)
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(IA No. 1/2011 - CONDONATION OF DELAY IN FILING)**

SLP(C) No. 34811/2010 (XIV)

SLP(C) No. 34812/2010 (XIV)

SLP(C) No. 34815/2010 (XIV)

SLP(C) No. 58/2011 (XIV)

SLP(C) No. 533/2011 (XIV)

SLP(C) No. 379/2011 (XIV)

SLP(C) No. 3807/2011 (XIV)

**SLP(C) No. 5376/2011 (XIV)
(IA No. 1/2011 - CONDONATION OF DELAY IN FILING)**

**SLP(C) No. 17422/2011 (XIV)
(IA No. 1/2011 - CONDONATION OF DELAY IN FILING)**

SLP(C) No. 17421/2011 (XIV)
(IA No. 1/2011 - CONDONATION OF DELAY IN FILING)

C.A. No. 8058/2011 (XIV-A)

C.A. No. 8057/2011 (XIV-A)

C.A. No. 8059/2011 (XIV-A)

C.A. No. 8056/2011 (XIV-A)

C.A. No. 526/2012 (XIV-A)

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C.A. No. 4571/2012 (XIV-A)

C.A. No. 2227/2012 (XIV-A)

C.A. No. 783/2012 (XIV-A)

SLP(C) No. 17355/2011 (XIV)
(IA No. 1/2011 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 18692/2011 (XIV)
(IA No. 1/2011 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 19698/2011 (XIV)
(IA No. 1/2011 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 17354/2011 (XIV)
(IA No. 1/2011 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 17425/2011 (XIV)
(IA No. 1/2011 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 22279/2011 (XIV)
(IA No. 1/2011 - CONDONATION OF DELAY IN FILING)

C.A. No. 8055/2011 (XIV-A)

C.A. No. 8060/2011 (XIV-A)

C.A. No. 7779/2011 (XIV-A)

C.A. No. 8061/2011 (XIV-A)

Date : 19-04-2023 These appeals were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE V. RAMASUBRAMANIAN
HON'BLE MR. JUSTICE PANKAJ MITHAL

For Appellant(s) Mrs. Anil Katiyar, AOR

Mr. Ajay Vohra, Sr. Adv.
Mr. Anup Kumar, AOR
Ms. Neha Jaiswal, Adv.
Mr. Shivam Kumar, Adv.
Ms. Shruti Singh, Adv.
Mr. Shubham Rajhans, Adv.

Mr. Ajay Vohra, Sr. Adv.
Ms. Kavita Jha, AOR
Mr. Udit Naresh, Adv.

Mr. Vikramjit Bannerjee, Ld. A.S.G.
Mr. Arijit Prasad, Sr. Adv.
Mr. Raj Bahadur Yadav, AOR*
Mr. Shashank Bajpai, Adv.
Mrs. Gargi Khanna, Adv.
Mr. Rupesh Kumar, Adv.
Mr. Zoheb Hussain, Adv.
Mr. Sandeep Pandhi, Adv.
Mr. Mukesh Kumar, Adv.
Mr. Vijaynand Tripathi, Adv.
Mr. Inderjeet Prasad, Adv.
Mr. Vivasvan Gautam, Adv.
Mr. Siddhartha Sinha, Adv.
Mr. Tathagat Sharma, Adv.
Mr. Nring Chamwibo Zeliang, Adv.
Mr. Shivam Singhania, Adv.

For Respondent(s)

Mrs. Vanita Bhargava, Adv.
Mr. Ajay Bhargava, Adv.
Mr. Shantanu Chaturvedi, Adv.
Ms. Perna Singh, Adv.
M/S. Khaitan & Co., AOR

Mr. Ujjwal A. Rana, Adv.
Mr. Himanshu Mehta, Adv.
M/S. Gagrat And Co, AOR

Mr. Ajay Vohra, Sr. Adv.
Ms. Kavita Jha, AOR
Mr. Udit Naresh, Adv.

Mr. Arvind Datar, Sr. Adv.
Mr. Percy J Pardiwalla, Sr. Adv.
Mr. Sumit Mangal, Adv.
Mr. Tapas Misra, Adv.
Mr. Mayank Aggarwal, Adv.
Ms. Radhika Sharma, Adv.
Ms. Meghna Vij, Adv.
Mr. Rustom B. Hathikhanawala, AOR

Mr. Vikramjit Bannerjee, Ld. A.S.G.
Mr. Arijit Prasad, Sr. Adv.
Mr. Raj Bahadur Yadav, AOR*
Mr. Shashank Bajpai, Adv.
Mrs. Gargi Khanna, Adv.
Mr. Rupesh Kumar, Adv.
Mr. Zoheb Hussain, Adv.
Mr. Sandeep Pandhi, Adv.
Mr. Mukesh Kumar, Adv.
Mr. Vijaynand Tripathi, Adv.
Mr. Inderjeet Prasad, Adv.
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Mr. Siddhartha Sinha, Adv.
Mr. Tathagat Sharma, Adv.
Mr. Nring Chamwibo Zeliang, Adv.
Mr. Shivam Singhania, Adv.

Mrs. Anil Katiyar, AOR

UPON hearing the counsel, the Court made the following
O R D E R

CIVIL APPEAL NOS. 6511-6518/2010, 391/2015, 3779/2015, 1297/2015, 3780/2015, 6079-6080/2016, 6081-6082/2016, 10494/2013, 2241/2013, 7222/2013, 2956/2014, 2242/2013, 7373-7374/2016, 2919/2018, 3317/2018, 3221/2011, 4219/2011, 4319/2011, 526/2012, 4571/2012, 2227/2012, 783/2012, 8060/2011, 7779/2011, 8061/2011 AND SPECIAL LEAVE PETITION (CIVIL) NOS. 10931/2011, 12613/2011, 13938/2011, 16971/2011, 17134/2011, 17419/2011, 16972/2011, 17422/2011, 32062/2011, 17355/2011, 18692/2011, 19698/2011, 17354/2011, 17425/2011.

Delay condoned.

Leave granted.

These appeals are dismissed in terms of the signed order,
which is placed on the file.

Pending application(s), if any, shall stand disposed of.

Rest of the matters

List after two weeks.

(POOJA SHARMA)
COURT MASTER (SH)

(MATHEW ABRAHAM)
COURT MASTER (NSH)

ITEM NO.102

COURT NO.14

SECTION XIV-A

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C.A. No. 4333/2017 (XIV-A)

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(IA No. 123745/2017 - EXEMPTION FROM FILING C/C OF THE IMPUGNED

JUDGMENT)

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(IA No. 127310/2017 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)**

**SLP(C) No. 33551/2017 (XIV)
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JUDGMENT)**

**SLP(C) No. 33552/2017 (XIV)
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(IA No. 1/2011 - CONDONATION OF DELAY IN FILING)**

SLP(C) No. 34811/2010 (XIV)

SLP(C) No. 34812/2010 (XIV)

SLP(C) No. 34815/2010 (XIV)

SLP(C) No. 58/2011 (XIV)

SLP(C) No. 533/2011 (XIV)

SLP(C) No. 379/2011 (XIV)

SLP(C) No. 3807/2011 (XIV)

**SLP(C) No. 5376/2011 (XIV)
(IA No. 1/2011 - CONDONATION OF DELAY IN FILING)**

**SLP(C) No. 17422/2011 (XIV)
(IA No. 1/2011 - CONDONATION OF DELAY IN FILING)**

SLP(C) No. 17421/2011 (XIV)

(IA No. 1/2011 - CONDONATION OF DELAY IN FILING)

C.A. No. 8058/2011 (XIV-A)

C.A. No. 8057/2011 (XIV-A)

C.A. No. 8059/2011 (XIV-A)

C.A. No. 8056/2011 (XIV-A)

C.A. No. 526/2012 (XIV-A)

SLP(C) No. 32062/2011 (XIV)

(IA No. 1/2011 - CONDONATION OF DELAY IN FILING)

C.A. No. 4571/2012 (XIV-A)

C.A. No. 2227/2012 (XIV-A)

C.A. No. 783/2012 (XIV-A)

SLP(C) No. 17355/2011 (XIV)

(IA No. 1/2011 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 18692/2011 (XIV)

(IA No. 1/2011 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 19698/2011 (XIV)

(IA No. 1/2011 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 17354/2011 (XIV)

(IA No. 1/2011 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 17425/2011 (XIV)

(IA No. 1/2011 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 22279/2011 (XIV)

(IA No. 1/2011 - CONDONATION OF DELAY IN FILING)

C.A. No. 8055/2011 (XIV-A)

C.A. No. 8060/2011 (XIV-A)

C.A. No. 7779/2011 (XIV-A)

C.A. No. 8061/2011 (XIV-A)

Date : 19-04-2023 These appeals were called on for hearing today.

**CORAM : HON'BLE MR. JUSTICE V. RAMASUBRAMANIAN
HON'BLE MR. JUSTICE PANKAJ MITHAL**

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Mrs. Gargi Khanna, Adv.
Mr. Rupesh Kumar, Adv.
Mr. Zoheb Hussain, Adv.
Mr. Sandeep Pandhi, Adv.
Mr. Mukesh Kumar, Adv.
Mr. Vijaynand Tripathi, Adv.
Mr. Inderjeet Prasad, Adv.
Mr. Vivasvan Gautam, Adv.
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Mr. Shivam Singhanian, Adv.

Mrs. Anil Katiyar, AOR

UPON hearing the counsel, the Court made the following
O R D E R

CIVIL APPEAL NOS. 391/2015, 3779/2015, 1297/2015, 3780/2015, 6079-6080/2016, 6081-6082/2016, 10494/2013, 2241/2013, 7222/2013, 2956/2014, 2242/2013, 7373-7374/2016, 2919/2018, 3317/2018, 3221/2011, 4219/2011, 4319/2011, 526/2012, 4571/2012, 2227/2012, 783/2012, 8060/2011, 7779/2011, 8061/2011 AND SPECIAL LEAVE PETITION (CIVIL) NOS. 10931/2011, 12613/2011, 13938/2011, 16971/2011, 17134/2011, 17419/2011, 16972/2011, 17422/2011, 32062/2011, 17355/2011, 18692/2011, 19698/2011, 17354/2011, 17425/2011.

Delay condoned.

Leave granted.

These appeals are dismissed in terms of the signed order,

which is placed on the file.

Pending application(s), if any, shall stand disposed of.

Rest of the matters

List after two weeks.

(POOJA SHARMA)
COURT MASTER (SH)

(MATHEW ABRAHAM)
COURT MASTER (NSH)