
(2015) 07 BOM CK 0181

In the Bombay High Court

Case No : Civil Revision Application No. 630 of 2009

Eloff Hansson (India) Pvt. Ltd.

APPELLANT

Vs

Rahul I. Kadri and Others

RESPONDENT

Date of Decision : 10-07-2015

Acts Referred:

Customs Act, 1962 — Section 25
Income Tax Act, 1961 — Section 2(22A), 2(23A)
Maharashtra Rent Control Act, 1999 — Section 3(1)(b)
Penal Code, 1860 (IPC) — Section 489

Citation : (2015) 4 ABR 817 : (2015) 6 ALLMR 633 : (2016) 2 BomCR 451 :
(2016) 1 MhLj 429 : (2015) 2 RCR(Rent) 498

Hon'ble Judges : M.S. Sonak, J

Bench : Single Bench

Advocate : Girish Godbole and Shyam Kapadia i/b Chitnis and Co., for the Appellant; Vijay A. Thorat, Senior Advocate and Prachi Tatake, Advocates for the Respondent

Final Decision : Dismissed

Judgement

M.S. Sonak, J—This Civil Revision Application challenges Judgment and Order dated 11/02/2005 made by the Small Causes Court, Mumbai (Trial Court), and Judgment and Order dated 06/08/2009 made by the Appellate Bench of the Small Causes Court, Mumbai (Appeal Court), directing the eviction of the Applicant from the suit premises upon record of concurrent findings that the Applicant is a multinational company and therefore disentitled to the protection of The Maharashtra Rent Control Act, 1999 ("Rent Act").

2. The Applicant was the tenant in respect of office premises No. 5/F, 5th floor, Court Chambers, 35, New Marine Lines, Mumbai, admeasuring about 921 sq.ft. ("suit premises"), of which, the Respondents are landlords. On or about 07/07/1993, the Respondents, by written notice, terminated the tenancy and sought for delivery of possession. The Respondents instituted R.A.E. Suit No. 709/1702 of 1993, inter alia, on the ground that they required the suit premises

reasonably and bonafide, for their own use and occupation. The suit was decreed by the Trial Court, but such decree was set aside by the Appeal Court on 28/08/2003. The Respondents have preferred Writ Petition as against the Judgment and Order dated 28/08/2003, which is pending.

3. Whilst the matter was pending before the Appeal Court, the Rent Act came into force with effect from 31/03/2000. Section 3(1)(b) of the Rent Act exempts any premises let out or sub-let to multinational companies from the application of the Rent Act. Accordingly, the Respondents instituted another suit against the Applicant i.e. T.E. Suit No. 284/299 of 2001 before the Trial Court seeking possession of the suit premises. The trial Court, vide Judgment and Order dated 11/02/2005, after holding that the Applicant was a multinational company and hence ineligible for the protection of the Rent Act, directed eviction of the Applicant. The Appeal Court has, by its Judgment and Order dated 06/08/2009, confirmed the Judgment and Order dated 11/02/2005 made by the trial Court. Hence the present Revision Application.

4. Mr. Girish Godbole, learned Counsel for Applicant, has made the following three submissions in support of this Revision Application :

(a) That Section 3(1)(b) of the Rent Act denies the protection of Rent Act only to multinational company which has paid up share capital of more than rupees one crore. In the present case, there is and there can be no dispute that the paid up share capital of the Applicant is less than rupees one crore. Accordingly, the Applicant was entitled to protection of the Rent Act;

(b) In any case, the Applicant is not at all a multinational company. Rather, the Applicant is a company incorporated and registered in India. Its operations are restricted in India and it does not carry out any business beyond the territorial limits of India. The material on record, including admissions on behalf of the Respondents, at the highest, indicate that the Applicant is an agent of a multinational company and that circumstance by itself, does not render the Applicant itself, a multinational company. Accordingly, the provisions under Section 3(1)(b) of the Rent Act have no applicability and the protection of the Rent Act applies to both, the Applicant as well as the suit premises let out to the Applicant;

(c) The findings recorded by the two Courts to the effect that the Applicant is a multinational company are vitiated by clear perversity. Relevant evidence, which would support the case of the applicant, has been overlooked and admissions, never made by or on behalf of the Applicant, have been attributed to the applicant's witness. The jurisdictional finding of fact is therefore vitiated.

5. Ms. Prachi Tatake, learned Advocate for Respondents, defended the impugned orders by submitting that the concurrent findings of fact are well borne by the material on record and there is no perversity whatsoever. Ms.Tatake placed reliance upon the decision of the Hon''ble Apex Court in the case of Leelabai Pansare¹ and of this Court in the case of Paramount Films² and submitted that

the Applicant in the present case was clearly a multinational company and therefore disentitled to the protection of the Rent Act.

6. The rival contentions now fall for determination.

7. Section 3(1)(b) of the Rent Act reads thus :

"3. Exemption. - (1) This Act shall not apply -

(a).....

(b) to any premises let or sub-let to banks, or any Public Sector Undertakings or any Corporation established by or under any Central or State Act, or foreign missions, international agencies, multinational companies, and private limited companies and public limited companies having a paid up share capital or more than rupee one crore or more.

Explanation.-..... "

8. The contention that only multinational companies having share capital or more than rupees one crore are disentitled to the protection of the Rent Act is no longer a *res integra*. This contention was negated by this Court in case of *Paramount Films (supra)* by reference to the punctuations employed by the legislature in Section 3(1)(b) of the Rent Act as also the principle of *noscitur a sociis*. There is a comma (,) and the word "and" is used between private limited company and public limited company and only thereafter, the words "having paid up share capital" find place. Drawing sustenance upon the principles laid down by the Apex Court in cases of *Shambhu Nath Sarkar*³, *Mohd. Shabbir*⁴ and *M.K. Salpekar (Dr)*⁵, in the context of importance of punctuation marks in statutory provisions, this Court held that the requirement of share capital exceeding rupees one core is inapplicable to multinational companies. Further, this Court, also noted that the foreign mission, international agencies and multinational companies came to be grouped together because of the foreign or international element inherent in each of them. Such element leads to a reasonable inference that they have the financial capacity and capability to afford the market rates in the matters of lease of immovable properties.

9. The next two contentions of Mr. Godbole are interlinked. The first relates to the scope of the expression "multinational companies" as it appears in Section 3(1)(b) of the Rent Act. The second, whether the materials on record justify the inclusion of the Applicant in the expression, for the purposes of Section 3(1)(b) of the Rent Act.

10. The expression "multinational companies" has not been defined under the Rent Act. In the absence of any definition in the Rent Act, Mr. Godbole contended that definitions in dictionaries as well as definitions of same or similar expressions in other statutes have to be applied. In particular, Mr. Godbole referred to *Black's Law Dictionary* to submit that only an entity which operates in two or more countries and permits transfer of funds or products can qualify as a

multinational company. Mr. Godbole also referred to definition of the expressions "domestic company" and "foreign company" under the Income Tax Act, 1961 (I.T. Act) to submit that the Applicant in the present case, was a "domestic company" and not a "foreign company" and therefore, could never have been classified as a multinational company for the purposes of Rent Act.

11. Mr. Godbole further submitted that the material on record clearly establishes that the Applicant is an entity incorporated and registered in India. Almost sixty percent of the shareholding is held by the Indians. The Applicant has manufacturing plant in India. Its sales and purchases are localised to India. The Applicant is an agent to at least twenty named principals, out of which Eloff Hansson AB is only one. All these circumstances are sufficient to hold that the applicant is not a multinational company for the purposes of Section 3(1)(b) of the Rent Act.

12. It is difficult to accept Mr. Godbole's submission, both as to scope of the expression "multinational companies" as employed in Section 3(1)(b) of the Rent Act or for that matter the analysis of the material on record. The definitions in a statute like I.T. Act are in the context of the scheme and provisions contained in the said Act. They cannot be imported in an entirely alien context of the Rent Act. The purpose of two enactments varies considerably. In absence of any incorporation or reference, it is hazardous to interpret an expression in accordance with its definition in some other statute, more so, when such statute is not dealing with any cognate subject or is not *pari materia*. On this principle, the meaning given to the word "industry" in the Industrial Dispute Act, was not used for construing that word in the exemption notification under Section 25 of the Customs Act, 1962⁶, and the definition of expression "currency note" in the Indian paper Currency Act, 1822 was not applied for interpreting that expression in Section 489 of the Penal Code⁷. Therefore, it is quite possible that a "domestic company" as defined under Section 2(22A) of the I.T. Act is a multinational company for purposes of Section 3(1)(b) of the Rent Act or that a multinational company for the purposes of Section 3(1)(b) of the Rent Act is not a "foreign company" as defined under Section 2(23A) of the I.T. Act. Based therefore, upon the definition under the I.T. Act it is not possible to interpret the expression "multinational companies" under Section 3(1)(b) of the Rent Act.

13. In the absence of statutory definition, however, cautious reference can be made to dictionary meanings to ascertain the general sense in which the expression is used in common parlance. The dictionaries invariably offer various meanings or shades. In selecting appropriate meaning therefore, the emphasis should be on the context. It is a fundamental rule of statutory interpretation that meanings of words and expressions used in an Act must derive their colour from the context in which they appear. When the context makes the meaning of a word quite clear, it becomes unnecessary to search for and select a particular meaning out of the diverse meanings a word is capable of, according to Lexicographer⁸.

14. In the Principles of Statutory Interpretation, by Justice G.P. Singh (13th Edition at page 354), the Author has referred to opinions of eminent Judges on this Topic.

As stated by Krishna Aiyar, J.,

"Dictionaries are not dictators of statutory construction where the benignant mood of a law, and more emphatically, the definition clause furnish a different denotation"⁹.

In the words of Jeevan Reddy, J.:

"A statute cannot always be construed with the dictionary in one hand and the statute in the other. Regard must also be had to the scheme, context and to the legislative history."¹⁰.

Judge Learned Hand cautioned :

"not to make a fortress out of the dictionary" but to pay more attention to "the sympathetic and imaginative discovery" of the purpose or object of the statute as a guide to its meaning¹¹.

15. Applying the aforesaid principles, therefore, cautious reference can always be made to the meanings in dictionaries, but the context cannot be ignored. The definition in Black's Law Dictionary emphasizes upon operation in two or more countries coupled with transfer or outflow of funds. These may be some of the attributes, but not the sole attributes for determining whether an entity is a multinational company in the context of the Rent Act. This Court, in case of Paramount Films (supra), has already rejected the contention that the expression "multinational companies" under Section 3(1)(b) of the Rent Act must receive restrictive interpretation. Rather, it has been held that the expression has to be interpreted liberally, with a view to carry forward the intent of the legislature.

16. Even dictionaries have defined the expression "multinational company" or "multinational corporation" by reference to several attributes and by applying varied tests. In selecting the appropriate meaning, therefore, the emphasis shall have to be on the context. For example, P. Ramanatha Aiyar's Advanced Law Lexicon (3rd Edition 2005) offers various meanings for the expression "multinational company" (MNC). One of the meanings is of course a company that has manufacturing or trading interest in two or more countries, but it adds that such entity may take the form of holding company based in one country and its subsidiary company in other countries. Another definition speaks of a large scale business enterprise having branches or collaborations with whole or major ownership of interest in a number of countries. Yet another definition speaks of multinational enterprise, being a company that has facilities such as those for production and marketing in various countries other than the country of its origin. Therefore, even the dictionary meanings make reference to several aspects, several attributes and several tests which may go into the organizational structure of the multinational company. The circumstance, therefore, that the

Applicant is incorporated in India or has its manufacturing plant in India by itself, divorced from several other factors to which reference shall be made hereafter, cannot exclude the Applicant from the scope and import of the expression "multinational companies" as employed under Section 3(1)(b) of the Rent Act. There is really no serious dispute that Eloff Hansson AB, Sweden is a multinational company. The material on record clearly establishes that the Applicant is the Indian face, the Indian subsidiary, the Indian branch, incorporated to facilitate production and marketing in India. In such circumstances, to say that the Applicant is not a multinational company would frustrate the legislative intent of denying the protection of Rent Act to cash rich entities which can as well afford to hire or acquire immovable properties at market rates.

17. Even otherwise, there does not appear to be any single, conclusive or absolute test for determining whether an entity is a multinational company. A multinational company may come into being by several organizational modes. A multinational company may be one holding substantial foreign investment, with a predominant home base. In the present case, forty percent of the shareholding of the Applicant is admittedly held by the Eloff Hansson Pulp Paper Pvt. Ltd., London, which in turn is an affiliate of Eloff Hansson AB, Sweden. Yet another definition or test refers to a multinational company being a cluster of corporations of diverse nationality joined together by ties of common ownership and responsive to a common management strategy.¹² In the present case, the material on record clearly establishes ties of common ownership held by the Eloff Hansson Group of Companies. The material on record clearly establishes the common management strategy piloted by Eloff Hansson AB Sweden. In this era of globalization, the emphasis must not be upon the mere form of organizational structure. Rather, the emphasis has to be upon the substance, particularly in the context of interpreting the provision of the Rent Act, which professes to strike a reasonable balance between the competing interests of the landlords and tenants. The organizational structure which a multinational company adopts may have nexus with its functional strategies, its market strategies or even its tax planning. For example, in defining the term "Multinational Corporation", Sir Arnold Hall of Hawker Siddeley, provided a tongue-in-cheek definition, which goes as follows: "A multinational corporation is an American-registered company manufacturing its products where labor is cheapest, and channelling its profits to another country where taxation is lowest or preferably non-existent."¹³ The structure may be relevant, but certainly not conclusive in the context of defining the expression "multinational companies" under Section 3(1)(b) of the Rent Act.

18. In the case of *Lilabai Pansare* (supra), the Apex Court has interpreted the expression "public sector undertakings" (PSUs), as it appears in Section 3(1)(b) of the Rent Act. As an interpretation aid, the Apex Court made reference to legislative history preceding the enactment as well as legislative intent therefor. In the context of legislative history, reference was made by the the Apex Court to its earlier decision in the case of *Malpe Vishwanath Acharya*¹⁴, and the report of

Joint Committee constituted by the Maharashtra Legislature particularly in the context of large premises in South Bombay occupied by cash rich entities who insisted on paying meagre standard rent under the Bombay Rents, Hotel and Lodging House Rates Control Act, 1947 (1947 Act), which has since been repealed by the Rent Act. In *Malpe Acharya and Ors.* (supra), the Apex Court had held that with the passage of time the provisions of the 1947 Act could no longer be construed as reasonable. The Apex Court, in *Leelabai Pansare* (surpa) noted that the legislature whilst enacting the Rent Act, was very much aware of the decision in case of *Malpe Acharya* (supra) and in the light of observations therein, which were subsequently endorsed by the report of the Joint Committee, the legislature enacted Section 3(1)(b) in the Rent Act, so as to exclude cash rich body corporates and statutory corporations from the protection of the Rent Act. The Apex Court noted that the Rent Act has brought about structural changes in the legislation and though it was open to the legislature to adopt any one out of the several criteria available to it, the legislature, in its wisdom, adopted the "economic criterion" namely the paying capacity of an entity. Thus the legislative objective, in enacting Section 3(1)(b) of the Rent Act was to exclude entities, which are in a position to pay rents at market rates, from the protection of the Rent Act. The Apex Court emphasized that this is the golden thread which runs through Section 3(1)(b) of the Rent Act. Be it Banks, PSUs, statutory corporations, multinational companies, foreign mission, international agencies and public and private limited companies having a paid up share capital of rupees one crore or more stand excluded from the protection of the Rent Act. This criteria came to be adopted by the legislature knowing fully well that each of these entities can afford to pay rents at the market rates. The principle of *noscitur a sociis* was applied to the interpretation of Section 3(1)(b) of the Rent Act. By observing that when two or more words which are susceptible to analogous meanings are coupled together, the words can take colour from each other. Applying this test, the Apex Court held that Section 3(1)(b) of the Rent Act, excludes from the protection of Rent Act different categories of tenants, all of whom are cash rich entities, having positive net value, net worth and can afford to pay rents at market rates.

19. In the context of interpretation of the expression "PSUs", the Apex Court accepted that the expression is neither defined in the Rent Act nor the Companies Act. Further, the expression is not some term of art. Therefore, keeping in mind the context in which the expression has been used in a given enactment, number of tests can be applied in judging the character of such entity, namely, the test of origin, the test of agency or instrumentality of the State, the functional test, the monopolistic status test, test concerning areas of operations, the test of economies of scale, the test of control, the role of the entity in the priority sector and so on. The Apex Court, however, added that there is no single conclusive test, which can be applied to decide the character of such an entity. None of the tests are exclusive in themselves. The context is what gives the expression its true colour. The Apex Court did not approve the view of

this Court that the expression "PSUs" excludes government companies. The Apex Court looking to the legislative history, legislative object and the context held that the predominant test to be applied, is one financial capability.

20. Accordingly, it is not possible to accept the restrictive interpretation proposed by Mr. Godbole in the matter of defining a multinational company for the purposes of Section 3(1)(b) of the Rent Act. Whilst the dictionary meanings may not be irrelevant, the expression shall essentially have to be interpreted in the light of context in which it appears. Further, in determining the context, due regard must be had to the legislative history and legislative object. In selecting any one out of the several meanings that the dictionary may offer, due consideration shall have to be accorded to all such aspects cumulatively. There is no question of any single or exclusive tests in such matters.

21. There is no perversity in the findings of fact concurrently recorded by the two Courts. The findings sustain on the basis of deposition of Mr. Vembu Rajagopalan, the President of the Applicant and its sole deponent. There is no further necessity to advert to the deposition by and on behalf of the Respondent-landlord. The fact that at least Eloff Hansson AB, Sweden is a multinational company was virtually admitted by Mr. Rajgopalan. He admitted that forty percent of the share capital of the Applicant is held by Eloff Hansson Pulp Paper Ltd., London. He was evasive and claimed no knowledge with regard to the ownership and control of Eloff Hansson Pulp Paper Ltd., London. However, the contents of the website snapshot and the brochure (or diary) of Eloff Hansson AB Sweden were admitted as correct. These contents establish not merely the nexus between the entities in London and Sweden, inter se, but also the nexus between the Applicant and the said two entities. Mr. Rajagopalan, in the course of his evidence, admitted that Eloff Hansson, world over uses logo of flying Eagle printed in blue and this is the same logo, which is used by the Applicant. He has also admitted that Eloff Hansson, the multinational company, has several offices, branches and agencies, the globe over. He was again evasive in his response to the question whether Eloff Hansson AB, Sweden has been operating in various countries by incorporating new companies as per the laws of those countries. However, once again the contents of brochure (or diary) and website snapshot, substantially establish this practice. Mr. Rajagopalan admitted that the Applicant, as a part of its accounting practices, has two year endings one January to December and other April to March. This is relevant in the context of international accounting practices.

22. The deposition of Mr. Rajagopalan in R.A.E. Suit No. 709/1702 of 1993, is admitted as a part of record in the present proceedings. As stated earlier, such suit was instituted by the Respondent-landlord seeking eviction of the Applicant under the 1947 Act. The multinational companies were not excluded from the protection of the 1947 Act. Mr. Rajagopalan was, therefore, not as guarded, as he was in the present proceedings when deposing to the status of the Applicant. In his deposition in the 1993 suit, Mr. Rajgopalan has admitted that the Applicant

is a subsidiary of Eloff Hansson AB, Sweden and also that the Applicant represents their group companies in different countries, as well a direct representative of the companies in Europe, USA and other countries who do not belong to the group. He admitted that the branches of the company are spread all over the world and even went on to produce the brochure of the company which contained on its last page the names and addresses of the group of the companies all over the world. Mr. Rajgopalan deposed that till the year 1994, the Applicant was only an indenting agent, which means the Applicant was marketing the products of all foreign country whom it represented and procuring orders for them and helping them to execute the orders. He admitted that the Applicant would forward the original orders to various principals in Sweden, Germany, Spain, Italy, USA and many other countries. In 1994, the Applicant decided to manufacture a chemical in India under the trade name Elogurad, Elomini and Elosposes in collaboration of Swedish company called Mikolim A.B. Mr. Rajgopalan admitted that the Applicant's machinery division represents and markets for various principals abroad for manufacture of pulp and paper in India.

23. The Appeal Court has then, rightly adverted to Articles 20 and 21 of the Articles of Association of the Applicant. Article 20 establishes the nature and degree of control exercised by the London and Swedish entities qua the Applicant, particularly in the context of trade name and operation style. Article 21, which is quite significant, in terms provides, that if at any time, Eloff Hansson Ltd. and/or its successors or assignees and/or subsidiary or parent company or any other subsidiary of its parent company ceases to hold forty percent of the voting powers and such company requests the Board of Directors of the Applicant so to do, the Applicant shall be wound up voluntarily on passing a Resolution at the General Meeting. There is evidence that Eloff Hansson Pulp Paper Limited, London, owns forty percent shareholding in the Applicant company and further that two out of the four Directors of the Applicant company, are from the Eloff Hansson Group. One of the Directors is from Eloff Hansson AB, Sweden and the other from Eloff Hansson, Singapore. All these materials are sufficient to establish that the Applicant is nothing but the Indian face of the Eloff Hansson Group and consequently it is a multinational company.

24. It is possible that the Applicant is an agent of several principals including Eloff Hansson AB, Sweden. It is also possible that the manufacturing activity of the Applicant is restricted to its plant in Chennai. However, this by itself, is not sufficient to exclude the Applicant from the applicability of Section 3(1)(b) of the Rent Act. There is substantial material on record, which establishes that the Applicant is not some stand alone entity, but rather, a part of the Eloff Hansson Group of companies, which has its operations, businesses, branches, subsidiaries and offices the globe over. If the plea based upon the Indian registration of the Applicant or the circumstance that its manufacturing activity is localised in India, is to be accepted, then the same would frustrate legislative intent of excluding cash rich entities from the protective cover of the Rent Act. Each branch or subsidiary of a multinational company, would then perhaps urge that since such

branch or subsidiary is registered in India or since the operations of such branch or subsidiary are localized to India, such branch or subsidiary stands excluded from the expression "multinational companies" under Section 3(1)(b) of the Rent Act. Then the well established attributes for determining whether any entity is a multinational company like their ties of ownership with the multinational group, financial and governing control, the common marketing strategy, the common management strategy, investment pattern would assume irrelevance. This obviously cannot be, particularly if due consideration is to be accorded to the varied organizational structure of multinational companies and the legislative history, legislative intent, and the context in which Section 3(1)(b) of the Rent Act is placed. Such contentions, if permitted to prevail, would encourage resort to such contrivances and subterfuges, with the object of frustrating legislative intent. Unless compelled, no Court of law would interpret a provision so as to frustrate the legislative intent.

25. In the case of Carona Ltd.¹⁵, the company reduced its share capital to less than rupees one crore after cause of action had accrued for seeking its eviction and on such basis urged the inapplicability of Section 3(1)(b) of the Rent Act. This attempt was thwarted by the Apex Court by observing that once tenancy was legally terminated and the Rent Act was inapplicable to such premises, an unilateral act of the tenant, would not take away the accrued right in favour of the landlord. Similarly, in case of Paramount Films (supra), this Court rejected the contention that an Indian arm or Indian Partner of a multinational company is not itself a multinational company, because of its registration in India. Mr. Godbole did urge that the Paramount Films (supra) is distinguishable, because the Applicant therein i.e, Paramount Films of India Limited, was incorporated in USA and had its principal office in Delaware, USA. From the entire conspectus of facts, however, it is clear that the incorporation in USA was only one of the several aspects taken into consideration by this Court in determining that Paramount Films of India Limited was a multinational company. In fact, in paragraph 19, this Court held that if a company is carrying on business by itself or with its sister companies or amalgamated companies and such businesses were spread over several countries, such company would then be multinational company for the purposes of Section 3(1)(b) of the Rent Act.

26. Thus, upon cumulative consideration of all the aforesaid facts and circumstances, there is no reason to interfere with the concurrent findings recorded by the two Courts. This Civil Revision Application is accordingly dismissed without any order as to costs.

27. The Respondents shall be entitled to withdraw the amount of reasonable compensation deposited by the Applicant in pursuance of the interim orders made by this Court and modified by the Apex Court.

28. The learned Counsel for Applicant seeks for continuation of the interim relief which was granted during the pendency of the Civil Revision Application, for a period of six weeks. The request is reasonable and therefore, subject to the

Applicant filing the usual undertaking in this Court within a period of one week from today, the interim protection is continued for a period of six weeks from today upon the same terms.

1 Smt. Leelabai Gajanan Pansare and Others Vs. The Oriental Insurance Co. Ltd. and Others, AIR 2009 SC 523 : (2008) 9 JT 551 : (2008) 11 SCALE 391 : (2008) 9 SCC 720 : (2008) 2 UJ 1155

2 Paramount Films of India Limited Vs. S.F. Chemicals Industries Pvt. Ltd., (2013) 4 ABR 559 : (2013) 3 ALLMR 660 : (2013) 6 BomCR 203 : (2013) 3 MhLj 239

3 Sambhu Nath Sarkar Vs. The State of West Bengal and Others, AIR 1973 SC 1425 : (1973) 1 SCC 856 : (1973) SCC(Cri) 618 : (1974) 1 SCR 1

4 Mohd. Shabir Vs. State of Maharashtra, AIR 1979 SC 564 : (1979) CriLJ 466 : (1979) 1 SCC 568 : (1979) SCC(Cri) 356 : (1979) 2 SCR 997 : (1979) 11 UJ 328

5 M.K. Salpekar Vs. Sunil Kumar Shamsunder Chaudhari and Others, AIR 1988 SC 1814 : (1988) 3 JT 356 : (1988) 2 SCALE 666 : (1988) 4 SCC 21 : (1988) 2 SCR 339 Supp : (1988) 2 UJ 456

6 MSCO. Pvt. Ltd. Vs. Union of India (UOI) and Others, AIR 1985 SC 76 : (1985) 1 CompLJ 184 : (1985) 4 ECC 247 : (1985) ECR 110 : (1985) 19 ELT 15 : (1984) 2 SCALE 676 : (1985) 1 SCC 51 : (1985) 1 SCR 1146 : (1985) 17 UJ 341

7 State of Kerala Vs. Mathai Verghese and Others, AIR 1987 SC 33 : (1987) CriLJ 308 : (1986) JT 928 : (1986) 2 SCALE 851 : (1986) 4 SCC 746 : (1987) 1 SCR 317 : (1987) 1 UJ 614

8 Mangoo Singh Vs. The Election Tribunal, Bareilly and Others, AIR 1957 SC 871 : (1958) 1 SCR 418

9 The State Bank of India Vs. Shri N. Sundara Money, AIR 1976 SC 1111 : (1976) 32 FLR 197 : (1976) LabIC 769 : (1976) 1 LLJ 478 : (1976) 1 SCC 822 : (1976) 3 SCR 160 : (1976) 8 UJ 215

10 Commissioner of Income Tax, Orissa and Others Vs. N.C. Budharaja and Company and Others, AIR 1993 SC 2529 : (1994) 45 ECC 1 : (1993) 204 ITR 412 : (1993) 5 JT 346 : (1993) 3 SCALE 726 : (1994) 1 SCC 280 Supp : (1993) 3 SCC 631 : (1993) 2 SCR 185 Supp : (1993) 91 STC 450

11 Cabell v. Markham 148 F 2d 737, p. 739

12 Brian D. Fouow Multinational Corporations in enlarged European Community

13 Macrea, The Future of International Business, THE ECONOMIST, Jan. 22, 1972

14 Malpe Vishwanath Acharya and Others Vs. State of Maharashtra and Another, AIR 1998 SC 602 : (1997) 10 JT 311 : (1997) 7 SCALE 786 : (1998) 2 SCC 1 : (1997) 6 SCR 717 Supp : (1998) 1 UJ 218

15Carona Ltd. Vs. Parvathy Swaminathan & Sons