Service tax on renting of immovable property- the debate

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Introduction

Ever since the Central Government, vide introduction of Section 65(105)(zzzz) in the Finance Act, 1994, by the Finance Act, 2007, levied service tax on renting of immovable property for commercial purposes, the subject has remained a topic of controversy as affected parties from all parts of the country approached various high courts for declaration of the provision imposing such liability as invalid. The recent landmark ruling of the Delhi High Court in the case of ***Home Solutions Retail India Ltd. v. Union of India***[1]**,** one of the most awaited judgments of this year in light of the Supreme Court granting authority to the Delhi High Court to pass a final order in this regard, seems to have more or less settled the law by declaring the provision as constitutionally valid, but till the time the matter is decided finally by the Supreme Court, the issue remains sub-judice and the debate continues.

This case study involves a brief overview of the debate regarding the issue of imposition of service tax liability on renting of immovable property, certain rulings passed in this regard by various High Courts, and finally an analysis of the aforementioned case of ***Home Solutions Retail India Ltd. v. Union of India***[2]**,** and its impact on the real estate industry.

2007 – Renting of immovable property for commercial purposes made taxable

Service Tax liability on renting of immoveable property was introduced under the provisions of Section 65(90a), Section 65(105) (zzzz) and Section 66 of the Finance Act, 1994 as amended by Finance Act, 2007, with effect from **1.06.2007**. Renting of immovable property for use in the course or furtherance of business or commerce was made taxable under Section 65(105) (zzzz) of the Finance Act 1994. The phrase "*in the course or furtherance of business or commerce"* for the purposes of this clause included "*use of immovable property as factories, office buildings, warehouses, theatres, exhibition halls and multiple-use buildings.*"

An exemption notification No. 24/2007 dated 22/05/2007 was issued by the Ministry of Finance, Department of Revenue, Government of India, in exercise of the power conferred by Section 93(1) of the Finance Act, 1994. By virtue of the said notification, the central government exempted the "taxable service of renting of immovable property", referred to in Section 65(105)(zzz) of the Finance Act, from so much of the service tax levy as was in excess of the service tax calculated on a value which is equivalent to the gross amount charged for renting of such immovable property less taxes on such property, namely property tax levied or collected by local bodies. In other words, service tax was payable on the rental amount received less the actual amount of property tax paid. However, any amount such as interest, penalty paid to the local

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[1] MANU/DE/3717/2011, decided on 23.09.2011

[2] Ibid

authority by the service provider on account of delayed payment of property tax or any other reasons could not be treated as property tax for the purpose of this exemption and hence, deduction of such amount from the gross amount charged was not allowed.
Subsequently, circular No. 98/1/2008-ST dated 04/01/2008 was issued by the Ministry of Finance. Whilst giving a clarification in respect of commercial and industrial construction service, the circular purported to clarify that the "right to use immovable property is leviable to service tax under the renting of immovable property service".

2008 – Validity of legal provisions imposing service tax liability on immovable property challenged before courts

Aggrieved parties, including various associations and individuals from all over India filed writ petitions in various high courts, challenging the impugned provisions. To avoid multiplicity of litigation, the Union of India preferred a transfer petition to the Supreme Court of India seeking transfer of all writ petitions pending before different High Courts of India. Various High Courts passed interim orders granting stay of service tax liability till the time the matter was finally decided by the Supreme Court of India. The Supreme Court directed all the writ petitions pending before different High Courts in India to be transferred to the Delhi High Court for single window adjudication.

Given below is a ruling of the Bombay High Court granting an interim stay on the demand of service tax by the department of revenue.

Retailers' Association v. Union of India[3]

This was one of the first judgments where the validity of aforesaid provisions was challenged. In this case, the demand of service tax made by the department of revenue under the provisions of the amended Finance Act, 1994 was challenged by the Petitioners Association. As the Respondents had already moved the Hon'ble Supreme Court of India for transferring these matters to the Hon'ble Supreme Court for hearing, the Bombay High Court held that it could not take up these matters for final hearing and thus granted an interim order that the members of the Petitioners Association was to file an undertaking in this Court stating that in the event the challenge was disallowed, they would make payment of service tax due and payable in accordance with the aforesaid provisions as may be directed by this Court. On the undertaking mentioned being filed by the members of the Petitioners, no coercive steps were to be taken by the Respondent for recovery of service tax in respect of the premises of such members of the Petitioners.

2009 – Delhi High Court strikes down imposition of service tax liability on renting of immovable property

[3] MANU/MH/1566/2008, decided on 30.07.2008

In 2009, the Delhi High Court, in the case of ***Home Solution Retail India v. Union of India***[4] (hereinafter referred to as the ***first Home Solutions case***) struck down the levy of service tax on renting of immovable property as "ultra vires" the Finance Act, 1994, while deciding 26 writ petitions referred to it by the Supreme Court. The Court held that Section 65(105)(zzzz) does not entail that the renting out of immovable property for use in the course or furtherance of business of commerce would by itself constitute a taxable service and be exigible to service tax under the said Act.

An appeal against this judgment is currently pending before the Hon'ble Supreme Court of India.

In this batch of writ petitions, the legality, validity and vires of notification No. 24/2007 dated 22/05/2007 and circular No. 98/1/2008-ST dated 04/01/2008 issued by the Ministry of Finance were challenged. It was alleged that by virtue of the said notification and circular, a completely erroneous interpretation was placed on Sections 65 (90a) and 65 (105) (zzzz) of the Finance Act, 1994 as amended by the Finance Act, 2007, and that because of this incorrect interpretation, service tax was sought to be levied on the renting of immovable property as opposed to service tax on a service provided *"in relation to the renting of immovable property"*. Alternatively, the petitioners pleaded that in case it was held that such a tax was envisaged, then the provisions of Section 65(90a), Section 65(105)(zzzz) and Section 66 insofar as they relate to the levy of service tax on renting of immovable property would amount to a tax on land and would therefore fall outside the legislative competence of Parliament inasmuch as the said subject was covered under Entry 49 of List II of the Constitution of India and would fall within the exclusive domain of the state legislature.

The division bench of the High Court, comprising of Honble' judges Justice Badar Durrez Ahmed and Justice Rajiv Shakdher, referred to various authorities on this subject, and interpreting the terms ***"in relation thereto"*** in in Section 65 (105) (zzzz) of the Act, distinguished the decision rendered in *T.N. Kalyana Mandapam Association vs. Union of India and Ors.*,[5] holding that the utilization of premises as a *mandap* by itself would constitute service as has been held by the Apex Court but the same is different from the kind of activity that is contemplated under Section 65(105)(zzzz).

Relying upon Supreme Court decision in *All India Federation of Tax Practitioners vs. UOI*[6], which had held that service tax was a tax on value addition by rendition of services, the Court held that service tax is a value added tax and is a tax on value addition done by the service provider, thus, it must have a connection with the service. Since the mere renting of immovable property did not entail any value addition, it could not be regarded as a service for that reason as well. Consequently, levy of service tax on the activity of renting of immovable property was ultra vires the relevant definition of the taxable service, as contained in the Finance Act, 1994.

The Court thus held that Section 65(105)(zzzz) could not have brought in its ambit and sweep the renting out of immovable property for use in the course of furtherance of

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[4] MANU/DE/0371/2009, decided on 18.04.2009
[5] MANU/TN/0525/2001, decided on 30.04.2001
[6] MANU/SC/3283/2007, decided on 21.08.2007

business or commerce to constitute a taxable service and thereby exigible to service tax and, accordingly, the notification and circular were declared ultra vires.

Union of India had filed Special Leave Petition No. 13850/2009 in the Supreme Court. Till date Supreme Court has not granted any stay on the operation of this judgment.

2010 – Amendment introduced by the Finance Act, 2010

With the singular motive to neutralize the aforesaid ruling of the Delhi High Court,[7] an amendment was introduced by the Finance Act, 2010, whereby service tax was sought to be imposed with retrospective effect from **01.06.2007** on the very act of renting of immovable property, whether by license or lease, by considering the same to be a purported service.
The constitutional validity and the retrospective affect of the post-amendment provision was again challenged in a series of writ petition, with the Punjab and Haryana High Court being the first court to decide on this issue in the case of ***Shubh Timb Steels Limited v. Union of India***[8]. The Court upheld that validity of the impugned provision and dismissed the writ petition. Given below is a brief of the Court order:

The question involved was whether provisions of Section 65(90a) and Section 65(105)(zzzz) of the Finance Act, 1994 were ultra vires the Constitution. The Court dismissed the challenge to the constitutional validity of the impugned provisions and held that:

1. Service-tax on service of renting of property was not exclusively covered by Entry 49 List II. Entry 49 of List II relates to tax on land and building and not any activity relating thereto.
2. It cannot be held that renting of property did not involve any service as service could only be in relation to property and not by renting of property. Renting of property for commercial purposes is certainly a service and has value for the service receiver. Moreover, the aspect of service element in renting transaction is certainly an independent aspect covered under Entry 92C read with Entry 97 of List I.
3. Subject-matter of impugned levy being outside the scope of Entry 49 of List II, power of Union legislature is undoubted. Question whether levy will be harsh being in addition to income-tax and property tax is not a matter for this Court once there is legislative competence for the levy. Even if it is held that transaction of transfer of right in immovable property did not involve value addition, the provision cannot be held to be void in absence of encroachment on List II.
4. It is well-settled that competent legislature can always clarify or validate a law retrospectively. It cannot be held to be harsh or arbitrary. Object of validating law is to rectify the defect in phraseology or lacuna and to effectuate and to carry out the object for which earlier law was enacted.

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[7] Supra Note 4
[8] MANU/PH/2407/2010, decided on 22.11.2010

*I*n another case filed before the Delhi High Court subsequent to the *first Home Solutions case, the court ruled in* ***SSIPL Retail Limited and Ors v. Union of India***[9]***,*** that as the Special Leave Petition filed by the Union of India in the *first Home Solutions case* was as yet pending, the judgment of *first Home Solutions case* was applicable and in the absence of any stay, Respondents were bound to follow the same. In these circumstances, the revenue department could not instruct its officers to pursue matter with taxpayers calling upon them to pay service tax or to resort to other means under law to protect the revenue.

2011 – Conflicting opinions between various High Courts

The aforementioned decision of the Punjab and Haryana High Court[10] was affirmed by the Orissa High Court and the Bombay High Court.

1. Utkal Builders Limited v. Union of India [11]

The Orissa High Court held that "renting of immovable property" itself was clearly covered by Section 65(90-a) of the Finance Act which included "renting, lending, leasing, licensing or other similar arrangements of immovable property for use in the course or furtherance of business or commerce. Therefore, though in the ***first Home Solutuions case,*** Section 65(90-a) was mentioned, yet its impact and the scope and ambit was discussed and the entire focus of the Hon'ble Delhi High Court was on the amendment of Section 66(105)(zzzz) by the Finance Act. It is a well settled principles of law that, if a judgment proceeds without taking note of or ignoring relevant provision of law, the said judgment cannot be held to have correctly decided the case.

In the instant case, the nature of the transaction made by the Petitioner with its tenant clearly amounted to renting of an immovable property for the purpose of business or commerce and was, therefore, clearly covered by Section 65(90-a) of the Finance Act, 1994 and "service tax" was clearly livable thereon.

Although challenge in the present case was made to the Amendment Act of 2010 to Section 66(105)(zzzz), Court found no justification to entertain the writ application since the amendment was clearly clarificatory in nature and Parliament certainly possessed the necessary legislative competence to declare the said amendment to be retrospective in operation and, therefore, Court did not find any error or lack of competence in such legislation.

The matter of ***Retailers' Association v. Union of Indi***a[12], in which the Bombay High Court had earlier passed an interim stay order, came up for hearing on 04.08.2011. The

[9] MANU/DE/3538/2009, decided On: 18.12.2009
[10] Supra Note 8
[11] MANU/OR/0084/2011, decided on 17.03.2011

[12] MANU/MH/1038/2011, decided on 04.08.2011

Court affirmed the ruling of the Punjab and Haryana High Court and the Orissa High Court.

Court Order:

In the present batch of petitions, challenging the constitutional validity of the imposition of a service tax under Section 65(105)(zzz) read with Section 66 of the Finance Act of 1994 as amended, the Petitioners contented that:

(i) The imposition of service tax on an activity involving renting of immovable property was substantively ultra vires the charging section (Section 66),

(ii) the tax was on renting of immovable property which would fall within the legislative competence of the States under Entry 49 of List II of the Seventh Schedule to the Constitution; and not within Parliamentary competence,

(iii) the levy of a service tax on renting of immovable property with retrospective effect from 1 June 2007 was invalid.

The Court traced the evolution of judicial thought on the issue of the imposition of service tax. A reference was made to the following four decisions of the Supreme Court in which the controversy was analysed:

(a) *Tamil Nadu Kalyana Mandapam Association v. Union of India*[13]- Supreme Court held that imposition of service tax upon Kalyana Mandapams and Mandap Keepers was done by the Parliament in pursuance of its residuary powers under Entry 97 of List I read with Article 246 and that the service tax was not a tax on land within the meaning of Entry 49 List II; since to constitute a tax on land, "it must be a tax directly on land and a tax on income from land cannot come within the purview of the said entry". Since there was no specific entry in List II or List III of the Seventh Schedule, the question of Parliament lacking legislative competence did not arise.

(b) *Gujarat Ambuja Cement Ltd. v. Union of India*[14] - The decision reiterated that the legislation enacted by Parliament for the imposition of a service tax is traceable to the residuary powers of Parliament under Entry 97 of List I. Since service tax is not a levy on passengers and goods but on the event of service in connection with the carriage of goods, there was no substance in the contention that in pith and substance the Act fell within the exclusive legislative power of the State under Entry 56 of List II.

(c) *All India Federation of Tax Practitioners v. Union of India*[15] - The Supreme Court reiterated the principle that the imposition of a service tax fell within the purview of the legislative competence of Parliament under Entry 97 of List I. A service tax is a tax on value addition by rendition of services and that with the enactment of the Finance Act of 1994 the Central Government derived this authority from residuary Entry 97 of the Union List for levying a tax on services. Service tax was not a profession tax within the meaning of Entry 60 of List II, because the tax was levied on a service provided and was not a tax on the status of a profession.

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[13] Supra Note 5

[14] MANU/SC/0225/2005, decided on 17.03.2005

[15] Supra Note 6

(d) *Association of Financial Service Companies v. Union of India*[16] - On three previous occasions, the Court had upheld the levy of service tax under Entry 97 of List I as against challenges to the competence of Parliament based on entries in List II. The Supreme Court held that the taxable event under the legislation is the rendition of service and the tax is not on material or sale. The Court upheld the validity of the levy of a service tax on the value of taxable services referred to in Section 65(105)(zm), being services rendered to any person by a banking company or a financial institution, including a Non-Banking Financial Company or any other body corporate or commercial concern in relation to banking and other financial services.

In the backdrop of these decisions, the Bombay Court held that the legislative basis adopted by the Parliament in subjecting taxable services involved in the renting of property to the charge of service tax could not be questioned. Even if the Court were to assume that no element of service was involved in renting of immovable property, it would not make the legislation beyond the legislative competence of Parliament. So long as the legislation did not trench upon a field reserved to the State legislatures, the law must be treated as valid and within the purview of the field set apart for Parliament. There was no violation of any provision in Part III of the Constitution.

Further, the challenge to the legislation on the ground that it was retrospective lacked substance. Parliament has plenary power to enact the legislation on the fields set out in List I and List III of the Seventh Schedule. The plenary power of Parliament to legislate can extend to enacting legislation both with prospective and with retrospective effect, subject to the mandate of Article 14 of the Constitution.

The intent of Parliament was specifically to bring the renting of immovable property within the fold of taxable services when used in course or furtherance of business or commerce. The expression "in relation to renting of immovable property" was broad enough to include both the renting of immovable property as well as services in relation to the renting of immovable property. The Delhi High Court by its judgment in *Home Solution's case* struck down both a notification and a circular issued by the Union Ministry of Finance. In this view of the matter, Parliament stepped in to substitute sub Clause (zzzz) in its present form instead and in place of the earlier provision so as to provide for the renting of immovable property or any other service in relation to such renting. The provision was given retrospective effect so as to cure the deficiency which was found upon interpretation by the Delhi High Court.

The writ petitions were thus dismissed and the **constitutional validity of impugned provision was upheld**. It was held that the earlier interim orders shall continue to remain in operation for a period of four weeks to enabling the Petitioners to seek recourse to the remedies in appeal.

However, in a fresh petition filed by Home Solution Retail India in the Delhi High court, challenging the post-amendment provision, a division bench of the High Court comprising Hon'ble judges Justice Badar Durrez Ahmed and Justice V.K. Jain, passed an interim on 18.05.2010,[17] stopping the Centre from recovering service tax on renting of

[16] MANU/SC/0909/2010, decided on 26.10.2010

[17] MANU/DE/1194/2010, decided on 18.05.2010

immovable property for commercial use, including shops and malls, from some firms. By an order passed by the Supreme Court on 13.11.2011, stay was granted on this order of the Delhi High Court. A Supreme Court bench comprising Justices Mukundam Sharma and A R Dave passed the following order

"There shall be an interim stay of the operation of the impugned judgment till the next date," said the apex court, directing that the matter be listed for next hearing on January 20, 2011."

Subsequently, on 11.02.2011, the Supreme Court maintained its stay on the Delhi High Court order. A bench comprising Justices Mukundam Sharma and A R Dave said that the apex court's interim order of January 13, 2011 will continue until further orders. The bench said the order would continue till the High Court takes a final decision on the matter.[18]

The division bench of the Delhi High Court subsequently referred the matter to be adjudicated upon by a Larger Bench and thus the matter was escalated for deliberation and disposal by a Larger Bench (Full Bench) of the High Court headed by the Chief Justice of India.[19] The final order was passed on 23.09.2011. A few critical points discussed by the court are briefed below:

Home Solutions Retailer of India and Ors v. Union of India and Ors –2011

The Court referred to various Supreme Court decisions to understand the purpose behind the various entries relating to legislation by the Parliament as well as the State Legislature, the field of legislation, the doctrine of "pith and substance", adoption of a non-pedantic approach, interpretation on a wider spectrum, the true character of the enactment by paving the path of real substance, and the demarcation of the areas of legislation, incidental and ancillary encroachment, design of the statute and substantial entrenchment. The points discussed and determined by the Court are briefed below:

I. Taxes on lands and buildings:

Various authorities were referred to and the following principles were culled out:

a. Under Entry 49 of List II, the State Legislature is competent to impose tax either on lands or buildings or on both. It is basically a tax on property.
b. Entry 49 of List II of the Seventh Schedule contemplates levy of tax on lands and buildings or both as units.

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[18] http://lawquestinternational.com/service-tax-renting-immovable-property-update

[19] http://www.taxindiaonline.com/RC2/inside2.php3?filename=bnews_detail.php3&newsid=13277

c. The levy of tax on lands and buildings is not concerned with the division of interest or ownership in the units of lands or buildings which are brought to tax. Tax on lands and buildings is directly imposed on lands and buildings and bears a definite relation to it.
d. The tax on land and building is a fundamental tax resting upon the general ownership of the lands and buildings but would not include a particular act like a transmission of title by gift.
e. There is a distinction between a direct tax on the assessee's building as such and a personal tax.
f. There is a distinction between the elements of tax, namely, the person, thing or activity on which the tax is imposed and the amount of tax.
g. A tax may imperceptibly be the subject-matter of tax like wealth tax and may be subjected to tax as a direct tax under Entry 49 of List II.
h. To be a tax on land, the levy must have some direct and definite relationship with the land and as long as the tax is a tax on land by bearing such relationship with the land, it is open to the State legislature, for the purpose of levying tax, to adopt any one of the well known modes of determining the value of the land such as annual or capital value of the land or its productivity. The methodology adopted, having an indirect relationship with the land, would not alter the nature of the tax as being one on land.
i. While dealing with the tax on the subject, thing or activity, the primary object and the essential purpose of the legislation must be distinguished from its ultimate or incidental results or consequences for determining the character of the levy.
j. If a tax is imposed on any transaction in the market by persons who come there for business, it is not imposed on land but on the business involved therein.
k. A tax levied on activity or service rendered having nexus with land or building would not come within the compartment of tax on land and building.

II. Concept of Service Tax:

(i) The measure of taxation does not affect the nature of taxation and, therefore, the manner of quantification of the levy of service tax has no bearing on the factum of legislative competence.
(ii) Taxable services can include providing of premises on a temporary basis for organizing any official, social or business function but also other facilities supplied in relation thereto.
(iii) Levy of service tax on a particular kind of service cannot be struck down on the ground that it does not conform to a common understanding of the word "service" as long as it does not transgress any specific restriction embodied in the Constitution.
(iv) Service tax is a levy on the event of service.
(v) The concept of service tax is an economic concept.
(vi) Consumption of service as in case of "consumption of goods" satisfies human needs.
(vii) Service tax is a value added tax which, in turn, is a general tax applicable to all commercial activities involving provision of service.
(viii) Value added tax is a general tax as well as destination based consumption tax leviable on services provided within the country.
(ix) The principle of equivalence is in-built into the concept of service tax.

(x) The activity undertaken in a transaction can have two components, namely, activity undertaken by a person pertaining to his performance and skill and, secondly the person who avails the benefit of the said performance and skill. In the said context, the two concepts, namely, activity and the service provider and service recipient gain significance.

III. Value Addition in case of rented property

A. The Division Bench in the ***first Home Solution case***, opined that renting of immovable property for use in the course or furtherance of business or commerce by itself would not constitute service as there is no value addition. In the dictionary clause in Section 65(90A), while defining renting of immovable property, it has been stated that it includes renting, letting, leasing, licencing or other similar arrangements for immovable property for use in the course or furtherance of business or commerce. The legislature has not merely said renting of immovable property. It has used the terminology renting of property or any service in relation to such renting and that too in the course or furtherance of business or commerce, the last part being important.

B. Service tax is both a general tax as well as a destination based consumption tax levied on services. Sometimes services can be "property based services" and "performance based services". The architects, interior designers and real estate agents would come in the category of performance service providers.

C. Any land or building situated in a particular place does possess certain inherent qualities which distinguishes it from land or building at other places, like location, accessibility, goodwill, construction quality etc. Every building or premises cannot be utilized for commercial or business purposes. When a particular building or premises has the "effect potentiality" to be let out on rent for the said purpose, an element of service is involved in the immovable property and that tantamounts to value addition which would come within the component of service tax.

D. The legislature has not imposed tax on mere letting but associated it with business or commercial use. Thus, it comes within the concept of activity and the value addition is inherent.

The decision of the ***first Home Solutions case*** was overruled inasmuch as in the said decision, it was categorically laid down that even if a building/land is let out for commercial or business purposes, there is no value addition.

IV. Competence of Parliament

Imposition of service tax under Section 65(105)(zzzz) read with Section 66 is not a tax on land and building which is under Entry 49 of List II. What is being taxed is an activity, and the activity denotes the letting or leasing with a purpose, and the purpose is fundamentally for commercial or business purpose and its furtherance. Once there is a value addition and the element of service is involved, in conceptual essentiality, service tax gets attracted and the impost gets out of the purview of Entry 49 of List II of the Seventh Schedule of the Constitution and falls under the residuary entry, that is, Entry 97 of List I. 70.

V. Retrospective Application

It is well settled in law that it is open to the legislature to pass a legislation retrospectively and remove the base on which a judgment is delivered. Various authorities were cited by the Court to uphold the retrospective application of the impugned provision.

Conclusion

(a) The provisions, namely, Section 65(105)(zzzz) and Section 66 of the Finance Act, 1994 and as amended by the Finance Act, 2010, are intra vires the Constitution of India.

(b) The decision rendered in the ***first Home Solutions*** case does not lay down the correct law as we have held that there is value addition when the premises is let out for use in the course of or furtherance of business or commerce and it is, accordingly overruled.

(c) The challenge to the amendment giving it retrospective effect is unsustainable and, accordingly, the same stands repelled and the retrospective amendment is declared as constitutionally valid..

Affect of this ruling[20]

The Delhi High Court ruling would be applicable to all real estate transactions in malls and shopping establishments as well as those who have let out residential premises for commercial purposes Property owners who have rent out their premises for commercial purposes will now have to pay 10% tax on rental income with effect from June 2007. In addition, the government can levy interest of 12-18% for this period, which will further increase the burden. The interest burden will be around 12% in case of June 2007 to March 2011 and will rise in line with the government decision. And, there could be further burden in store as the on the question of penalty due to non-payment of tax, the Delhi High Court has left it open for the government to examine whether any waiver or exemption can be granted. While service tax is an indirect tax in several cases the higher tax burden may have to be borne by the landlord as the tenant would have vacated the premises. It seems unlikely that Supreme Court will pass a final ruling overruling this Delhi High Court judgment, but until the Supreme Court passes its next order in this regard, this law laid down by the 2011 Delhi High Court ruling is effective.

[20] http://m.timesofindia.com/PDATOI/articleshow/10121577.cms