INDIRECT TAXES CASE STUDY

FOR

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COMPILED BY

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CENTRAL EXCISE

❖ Repackaging of Bulk CD containing Music or Visual Image or Both does not amounts to manufacture: CCEx. v.Sony Music Entertainment (1) Pvt. Ltd. (Bom.)

Facts: Sony India imported recorded audio and video discs packed in boxes of 50. After receipt of the material in its factory, it packed each individual disc in transparent plastic cases known a jewel boxes, an inlay containing the details of the content of the compact disc was also placed. The whole was then shrink wrapped and sold. The Department alleged that the processes undertaken by the assessee in regard to the compact discs amounted to manufacture. It alleged that the packed compact discs were not marketable without being packed in the jewel box with inlay card, as they would otherwise be subject to damage. It was contended that in view of Note 6 to Section XVI of the Tariff, the conversion of an unfinished or incomplete product into a complete finished product amounted to manufacture.

Decision –: The assessee received compact discs containing data reproducible as music or visual images or both. The compact discs were complete and finished when imported. They could be played by any person in order to listen to the sound and view the images that they contained. They were imported in finished and complete form. What the assessee sold was nothing other than such discs, except that they were packed in a box and contained details of the contents of each disc. In view of section 2(f) of the Central Excise Act, 1944, the process of packing of goods and endorsing the literature with regard to them didn't amount to manufacture, as the goods imported were complete product and no new and different product emerged as a result of treatment imparted by the assessee.

Note 6 to Section XVI of the Tariff states that Conversion of an article which is incomplete or unfinished but having the essential character of a finished article into a complete finished article shall amount to manufacture. But Note 6 to Section XVI also didn't apply to the case of the respondent. The mere packing of these discs has no bearing on the fact that they were imported complete and finished. Hence, the said activity of packing didn't amount to manufacture in absence of a specific Section/Chapter Note deeming such packing activity as manufacture.

❖ Merely because the product was sent outside for some job work, it doesn't establish its marketability, hence not excisable: Bata India Ltd. V. CCEx. (SC):

Facts: The assessee, a manufacturer of footwear, used to purchase various raw materials like fabrics, rubber, chemicals, solvent, etc., which were mixed together. The thin layer of such mixture was sandwiched between two sheets of textile fabric through a calendaring machine. The resultant product "Double Textured rubberized Fabric" (DTRF) was cut and stitched as per requirements and was used as shoe-uppers. At times, DTRF was sent to job workers for stitching purposes.

After completing the entire process, the vulcanization of footwear was done and, then, it would be available for sale as footwear. Some of the DTRF was used in the manufacture of canvas shoes, which were exempt from excise duty. The Department contended that the intermediate product (DTRF), which is further used as upper material in the manufacture of footwear, was a distinct product with specific properties and character other than the original fabric used. Further, since DERF was used in considerable quantities for making rain-coats, holdalls, hand bags, etc. in the outside market, hence, it was commercially known product. Since the DTRF was 'excisable goods' and it was used in the manufacture of exempted final product being canvas shoes, therefore, it was liable to excise duty.

Decision: Marketability is an essential ingredient of a product being liable to excise duty and the burden to prove that an article is marketable in the condition in which the Department wants to levy excise duty lies on the Department itself. Marketability doesn't mean hypothetical possibility of a purchase and sale of commodity; there must be sufficient proof that the product is commercially known product. The mere fact that the product in question was sent outside for some job work such stitching is not an indication to show that the product is commercially distinct or marketable product. Marketability means commercial capability of being bought and sold. In this case, the department didn't have sufficient evidence to prove marketability. A mere test report from a chemical examiner would not prove commercial identity. On the contrary, the evidences furnished by the assessee viz. statements of footwear consultants, a professor of IIT, that the product in question (i.e. DTRF) was not a commercially known product and, hence, it was not marketable. Therefore, the same was not liable to excise duty.

❖ Affixation of hot-mix plants by nuts and bolts on foundations on earth to ensure vibration/wobble-free operation of the plants doesn't result in immovable property. CCEx. V. Solid & Correct Engineering Works (SC)

Facts: The assessee and its three sister units were engaged in the manufacture of parts and components for road and civil construction machinery and equipments like asphalt drum/hot-mix plants and asphalt paver machine, etc. The assessee and such sister units availed of the SSI-exemption. A marketing company Solidmec Equipments Ltd. (Solidmec) used to procure various components manufactured by the assessee and other sister units and, then, manufactures Asphalt Drum/hot-mix plants out of such components at the sites of the purchasers of such plants. Thus, Solidmec Ltd. was engaged in supplying, erection, commissioning and after-sales services. The revenue argued that the process of assembly of various parts / components at site done by Solidmec Ltd. amounted to manufacture. The SSI exemption of the assessee had been denied on the ground that its product bears a sticker of brand name of Solidmec.

Decision: Solidmec liable to duty as resultant product not immovable: The plants were not, by themselves, immovable property. A thing attached to the earth is also immovable, but, a thing can be regarded as attached to the earth only if it is attached for the permanent beneficial enjoyment of the earth. Hence, the plants could not be regarded as "attached to earth", as the same were not necessary for beneficial enjoyment of the earth, itself; the fixing of the plants to a foundation was meant only to give stability to the plant and keep its operation vibration/ wobble free. Further, the setting up of the plant itself was not intended to be permanent at a given place; the plant could be moved and was actually moved after the road construction/ repair project was over.

Therefore, mere fixation of a plant to the earth by nuts and bolts for ensuring wobble free operation of the plant would not render it immovable property. The machine could not be regarded as part and parcel of the earth permanently.

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Hence, the Asphalt Drum/hot-mix plants manufactured at site by Solidmec were manufactured and moveable property, hence, excisable goods liable to duty.

SSI-exemption issue remanded: The Tribunal had held that the assessee was eligible for SSI-exemption having regard to the fact that the size of the sticker giving the brand name of the assessee was bigger than that of the marketing company Solidmec. The issue whether the affixation of brand name of Solidmec constituted 'affixation of brand name' for SSI-exemption was remanded back to the Tribunal for consideration afresh.

- CENVAT Credit will be allowed on inputs lost during transit, if loss within normal limits. CCEx. v. Bhuwalka Steel Industries Ltd. (Tribunal) :

Facts: The weight/quantity of inputs as recorded in the purchase invoice differs from the weight/quantity of inputs as received in the factory. The difference/ loss is well within the reasonable limit as per industry norms.CENVAT credit for the inputs lost during the transit is denied by the department, by stating that the CENVAT credit shall be allowed only in respect of the quantity of 'inputs' actually received in the factory.

Decision: Rule 3(1) of the CENVAT Credit Rules, 2004 allows CENVAT credit of duty paid on any input "received" in the factory of manufacture. However, it cannot be denied that on account of volatile nature of certain goods, or, on account of difference in weighing scales, or other similar reasons, there may be difference in quantity invoiced and received. Such difference is termed as 'transit loss' and if such loss falls within the tolerance/ normal limits or industry norms, CENVAT credit will be allowed on whole of the quantity of input as stated in the invoice and no9 disallowance of credit shall be made in respect of inputs lost in transit.

- It is not necessary that for claiming CENVAT credit, Excise duty shall be paid by Assessee only. Duty borne by supplier will eligible for CENVAT credit CCEx. V. Suntech Glasses Pvt. Ltd. (All.):

Facts: The assessee purchased inputs from the manufacturer thereof. The assessee didn't pay full duty stated in the invoice and a part of the excise duty was borne by the supplier. The assessee availed the credit of excise duty stated in the invoice. The Department denied the credit of excise duty borne by the supplier contending that only the excise duty borne by the assessee is eligible as CENVAT Credit.

Decision: Hon'ble High court stated that the Assessee is eligible for full credit, so long as full duty paid. As per Rule 3(1) the only requirement for availment of CENVAT credit is that the duty must have been paid on inputs/capital goods; there is no requirement that the duty must have been borne by the assessee. Hence, even if a part of duty was borne by supplier, the assessee was eligible to avail of whole of the credit of excise duty as stated in the invoice.

❖ Reversal of Credit on input service in respect of Goods Transportation Agency service was not required. Bansal Alloys & Metals Ltd. V. CCEx. (Tri.-Del.):

Facts: The assessee procured inputs and availed credit of service tax paid on inward transportation of such inputs, which is eligible as "input service". Subsequently, the assessee removed those inputs 'as such' and paid an amount equal to CENVAT credit availed on inputs removed as such as per Rule 3(5). The Department contended that since transportation service pertained to whole of the inputs (including inputs removed as such), hence, the credit of service tax pertaining to such transportation service was reversible to the extent it related to 'inputs removed as such'.

Decision: Rule 3(1) allows credit of the duty paid on any input or capital goods and any input service. Rule 3(5) provides that the manufacturer shall pay an amount equal to the credit availed in respect of inputs or capital goods removed as such. Hence, rule 3(5) does not require payment of equal amount in respect of credit of input service. There is no provision for payment of credit on input service. So, reversal of Credit on input service in respect of Goods Transportation Agency service was not required.

❖ If after removal of goods, the price has been changed, then duty leviable on Transaction value. interest u/s 11AB payable on differential duty. CCE vs. International Auto Ltd. (SC)

In case subsequent revision in the price of goods after removal, the differential duty arises on account of corrected value of the goods on the date of removal is liable to duty. Further, all the short payment will also liable for differential duty.

Circular No.910/30/2009 - CX, dated 16-12-2009: Transferring Chemicals from tankers into small drums does not amount to manufacture

If dealers receive liquid chemicals in bulk in containers/ tankers and offload the same at their premises or godown into drums of 100-200 liters for subsequent marketing to customers, such process would not be covered by 'repacking from bulk packs to retail packs' to render the product marketable to consumer, hence not to be 'deemed manufacture'.

Chemicals brought in tankers can never be termed as brought in bulk packs. So the dealers are not repacking the goods from bulk packs to retail packs. Accordingly, the activity of transferring the goods from tankers into smaller drums cannot be said to be covered by deemed manufacture under Chapter Note 10 of Chapter 29.

Circular No. 915/5/2010 – CX, dated 19-2-2010: Valuation of Goods given as free Sample :

The value of goods given away by way of free sample, or gifts/ donations, etc, shall be the value computed as per Rule 4 of Central Excise Valuation Rules, 2000. Hence, in case of samples/gifts/donations of goods notified u/s 4A of the Act, the value under Rule 4 for payment of excise duty shall be the value determined under Section 4A for the similar goods (subject to adjustment for size & pack etc.).

Circular No. 920/10/2010-CX, dated 1-4-2010: Components essential to run a machine in an industry should be treated as Capital Goods:

Since the alumina balls/ceramic pebbles are essential to run the ball mill in the ceramic tile factory and the ball mill cannot function without the grinding media, hence, they should be considered as component/ part of the machines to be classified as "capital goods". Similarly, bolting cloth/ screens/silicon cylinders which carry designs and which are fitted on the machines used for printing of designs are also essential for operating of the machines and, hence, they would also be considered as capital goods, being part/ component of the machines.

Circular No.907/27/2009- CX., dated 7-12-2009 : Cenvat credit reversal on inputs in WIP/finished goods written off in accounts:

1. Inputs written off fully – Reversal required: As per Rule 3(5B) of CENVAT Credit Rules, if the value of any input on which cenvat credit has been taken is written off fully in books of accounts, then the manufacturer is required to reverse the credit taken on the said input.
2. Finished goods written off fully – Duty payable and, if duty remitted, reversal required: Excise duty is chargeable on the activity of manufacture or production. Therefore, normally all finished goods manufactured suffer excise duty at the time of removal, but if the manufactured goods are destroyed due to natural causes etc., Rule 21 of Central Excise Rules, 2002 provides for remission of duty. Further, Rule 3(5C) of CENVAT Credit Rules, 2004, also requires reversal of credit on the inputs when the duty is ordered to be remitted under the said Rule 21. Therefore, if the goods have been manufactured, in that case,-
   (a) A manufacturer is liable to pay excise duty unless duty is remitted under Rule 21. Therefore, if the value of finished goods is written off, the manufacturer would be liable to pay excise duty on such goods, or
   (b) If the duty has been remitted on finished goods under Rule 21, he would be required to reverse the credit on the inputs used in such goods, under Rule 3(5C).
3. WIP written off fully – Duty payable, if finished goods; otherwise, reversal required: As regard writing off work in progress (WIP), if –
   (a) The WIP has the stage, when it can be considered as manufactured goods, the same treatment as applicable to finished goods, discussed above would apply.
   (b) The activity carried out on the WIP goods cannot be considered as amounting to manufacture, in that case, the said goods should be considered as input and the treatment for reversal of credit applicable to input would be applicable.

Circular No. 911/1/2010-CX., dated 14-1-2010 : Manufacturing activity subsequently held as not amounting to manufacture :

In a case where an assessee pays duty and avails CENVAT credit and, subsequently, the process carried on by the assessee is held as not amounting to manufacture, then, assessee should approach Central Government for issue of appropriate notification u/s 5B of the Central Excise Act, 1944 for regularization of the CENVAT Credit availed.

NotificationNo.26/2009-C.E.(N.T.), dated 1-11-2009 : Manufacturers of specified biris, matches and reinforced cement concrete pipes-Exempt from filing ER-7.

The manufactures of the following goods have been exempted from the submission of the Annual Installed Capacity Statement (ER-7)-

(i) Biris, manufacture without the aid of machines;

(ii) Matches manufactured without the aid of power; and

(iii) Reinforced cement concrete pipes.

Circular No. 6/2010-Cus., dated 19-3-2010 : Rebate under Excise Rule 18 admissible for clearance to SEZ.

Clearance of duty free material for authorized operations in the SEZ is admissible under Section 26 of the SEZ Act. 2005 and procedure under Rule 18 or Rule 19 of the Central Excise Rules is followed to give effect to this provision of the SEZ Act, as envisaged under Rule 30 of the SEZ Rules, 2006. Hence, rebate under Rule 18 of the Central Excise Rules, 2002 is admissible for supplies made from DTA to SEZ even if Rule 18 does not mention such supplies in clear terms.

Mandatory e-payment of duty [Amended w.e.f. 1-4-2010]

An assessee, who has paid total duty of ₹ 10lakh or more including the amount of duty paid by utilization of CENVAT credit in the preceding financial year shall deposit the duty electronically through internet banking.

Amendment for SSI Units: w.e.f.01.04.2010

Where an assessee is eligible to avail of the exemption under a notification based on the value of clearances in a financial year (i.e. assessee eligible for SSI-exemption), he shall file a quarterly return in the Form ER-3 within 10 days after the close of the quarter to which the return relates.

Eligibility: For this purpose, an assessee shall be eligible, if his aggregate value of clearances of all excisable goods for home consumption in the preceding financial year computed in the manner specified in the said notification (Not. No. /2003-CE) did not exceed ₹ 400lakhs.

The filing of returns as specified above (i.e. quarterly) shall be available to the assessee for the whole of the financial year.

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CUSTOMS

❖ No export duty leviable on goods cleared from DTA to SEZ: Essar Steel Ltd. v. UOI (Guj.):

In case of goods cleared from DTA (Domestic Tariff Area i.e. Non-SEZ area) to SEZ, the said goods are 'deemed to be exported' but only for the limited purpose of allowing export incentives to the seller. The same cannot be deemed to be export for the purpose of levy of export duty.

Section 2(18) of the Customs Act, 1962 defines export: "export" means taking out of India to a place outside India. SEZ located in India is not a 'place outside India'. Hence, goods cleared from DTA to SEZ cannot be regarded as 'exported' out of India. Section 12 creates charge of customs duty only on goods "exported from India", which cannot be applied to goods which are transferred from DTA (located in India) to SEZ (located in India), thereby, not amounting to export.

❖ Redemption fine cannot be imposed if goods not available for confiscation: CC v. Finesse Creation Inc (Bom):

Facts: Assessee imported artificial flowers during 2003 to 2006, which were cleared on payment of customs duty. In 2007, Department found that goods were substantially undervalued by the assessee. Hence, it enhanced value for the purposes of assessment, charged interest and penalty thereon, ordered confiscation of goods and imposed fine in lieu of confiscation. The assessee challenged levy of fine in lieu of confiscation.

Decision: Section 125 empowers the proper officer to confiscate the offending goods and release them on payment of redemption fine in lieu of confiscation. If the goods are not available for confiscation, as in the present case (as they same have been sold/disposed of/cleared off), then, there cannot be any question of confiscation thereof. The concept of redemption fine arises in the event the goods have been confiscated and are to be redeemed. If the goods are not available, they cannot be confiscation and, therefore, there is no question of redemption of the goods. Therefore, no redemption fine in lieu of confiscation can be imposed where the goods are not available for confiscation.

❖ Refund Claim without challenging assessment, directed to be modified and refund allowed : Hero Cycles Ltd. (SC)

Fact: The assessee imported certain goods and paid duties of customs. Though goods were exempt from duties of customs leviable u/s 3(1) of Custom Tariff Act, the said additional duty was also paid by mistake / oversight. Later on, on finding that mistake, the assessee filed a claim for refund of additional duty of customs, without challenging the original assessment order, which claim was rejected by department. It was found that the assessee had been claiming such exemption for imports made prior to and subsequent to the present import.

Decision:

Power to assess duty implies power to assess duty according to law. A mistake or oversight cannot result in being assessed to duty, which is otherwise not payable on account of exemption notification, otherwise it would be injustice and erroneous. Since refund could be granted only after amendment of assessment order, hence, the it is directed to the department to amend the order of assessment and grant refund in accordance with law.

Circular No. 7/2010-Cus., dated 23-3-2010: Drawback not payable where export proceeds not realized (i.e. bad debts of export proceeds) even if claim settled by ECGC or realization waived by RBI:

The Customs Act, 1962 read with drawback rules provide for recovery of drawback in case of the export proceeds are not realized within the time allowed under the FEMA Act, 1999. Hence, no drawback would be payable in cases where export proceeds have not been realized in accordance with the provisions of FEMA, 1999 even if the claim has been settled by ECGC or realization of export proceeds has been waived by RBI.

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SERVICE TAX

❖ Service provided by Health club to its members is liable to Service Tax : Century Club v. CST (kar.):

Facts: The assessee-club was registered under Service Tax under the category of "Health and Fitness Service" under which the services provided by health club and fitness centre were liable to service tax. It was charging and paying service tax, but, subsequently filed refund claim contending that since it was providing service to own members, hence, it was not liable to service tax on principle of mutuality.

Decision: The assessee-club had employed various employees who were engaged in provision of health and fitness services to the members. The members were being charged fee and out of the fees so collected, the employees were paid their salaries. Accordingly, the assessee-club was a health club/establishment liable to service tax. Every club will have members to whom the club provides various services and if services provided to members are held outside the scope of "health club and fitness centre", then, the charge of service tax will be rendered nugatory. Hence, the services provided by the assessee-club were liable to service tax.

❖ Charges recovered from selected category of customers for augmenting revenue, which do not relate to services provided, cannot amount to consideration for services. CCEx. v. Cochin International Airport Ltd. (SC):

Facts: The assessee-airport used to collect "users fee" @ ₹ 500/- for every outgoing international passenger. No user's fee was payable by domestic passengers and / or international passengers reaching the Airport from any foreign destination. The Department sought to levy service tax thereon under 'Airport Services'. The assessee-airport contended that the users' fee is not for any service rendered, as the same is not charged from all passengers (to whom equivalent services are provided) but is charged only from outgoing international passenger.

Decision: It was clear from the decision of the Board of Directors that purpose of users fee was to augment revenue for the Airport and was not towards consideration for any service rendered to the outgoing international passenger. This was so especially because the airport had rendered its services equally to all passengers (incoming and outgoing – domestic and international) while the users' fee was charged only from outgoing international passengers.

Section 67 defining value of taxable services for charging service tax says that the value of service shall be gross amount charged by the service provider for the service provided to the recipient. Since collection of users' fee was not for any specific service rendered by them, but was a flat rate of charge to one category of passengers namely, outgoing international passengers, it could not be said that the amount so collected was by way of service charge. Hence, no service tax was payable.

❖ Advance received prior to imposition of tax – Service Tax payment on pro rata basis: CCEx. v. Krishna Coaching Institute (Tri.- Del.):

If payment is received in advance for the services yet to be rendered; and services are rendered later when service tax is attracted, then, such advance is liable to service tax to the extent such services are provided after the levy of service tax on it (if required, the calculations may be made on pro-rata basis).

❖ Delivery charges/Handling Charges not in the nature of commission/brokerage for purchase/sale of securities. Steel City Securities Ltd. v. CCEx. (Tri.-Bang.)

The handling charges are charges collected for handling shares on delivery and physical delivery of shares and securities to investors. The handling charges are not in the nature of commission/brokerage for purchase/sale of securities. Hence, they are not taxable.-

❖ Sale of goods not liable to service tax : CCEx. v. Amitdeep Motors (All.):

Facts: The assessee, an authorized dealer of Maruti, was also registered as authorized Service Station under Service Tax. In the case of sale of vehicles to Govt. Agencies, the assessee received commission from Maruti for sourcing/executing sale-orders directly through Maruti. The assessee was only arranging for documents from Govt. Agencies for Maruti and was maintaining liaison with Govt. Agencies for delivery of vehicles and arranging documents for dispatch of vehicles. The Department sought to tax such commission under "Clearing and Forwarding Agent" services.

Decision: The assessee was engaged in the business of selling cars (including Maruti Cars). The nature of transaction between Maruti Udyog and the buyer/Govt. agencies were sales of cars upon order procured by the assessee-dealer. Such sale of cars was subjected to CST/VAT. The assessee didn't act as a consignee of the goods by the consignor Maruti Udyog. A sale transaction cannot be converted into a service provided under the category of C & F service. Since all the elements of sale goods were present in these transactions, the assessee could not be regarded as a provider of any taxable service in the matter.

❖ Distinction between Consignment Agent & C & F agent should be on the basis of Facts and activity involved. CCEx. v. Mahaveer Generics (Kar.):

Facts: The agreement between the assessee and its principal described that the he was acting as a "consignment agent". The price of the goods was to be fixed by mutual consultations between the principal as well as the assessee-agent. The assessee-agent was authorized to appoint stockiest, dealers, agents on his (assessee's) behalf. The assessee contended that since the agreement provided only for commission, hence, he was commission agent; while the Department contended that he was 'consignment agent' falling under C&F Agent Service.

<u>Decision:</u> The assessee and principal, themselves, in the agreement, defined the relationship as well as roles/responsibilities as being that of consignment agent. Price-fixation cannot be subject matter of commission agent, it could only be subject-matter of a consignment agent. Further, since assessee was given the authority to appoint dealers, stockists and distributors, hence, the assessee was responsible to get the goods stored by clearing it and then forwarding it to the stockists and dealers if any appointed by it. Since the activities of the assessee extended beyond mere procurement of orders, hence, the assessee was consignment agent falling under C&F Agent Service.

- <u>Transportation of goods is necessary for classification as Cargo Handling Service. ITW India Ltd. v. CCEx. (Tri.-Bang.):</u>

For being classified as cargo handling service, transportation of goods is a must. While mere transportation of goods is not covered, but, transportation along with packing/unpacking and/or loading/unloading of goods is covered. Therefore, mere packing of goods without any transportation would not amount to 'cargo handling service'.

- <u>Activity of the CHA is limited to the Customs Station, hence taxability should be limited to that extent. DHL Lemuir Logistics Pvt. Ltd. v. CST (Tri.-Bang.)</u>

The activity of CHA relates to the entry or departure of conveyances or import or export of goods at any Customs station. Therefore the activity of the CHA is limited to the Customs Station; it cannot extend beyond it. Hence, only the CHA services relating to import/export of goods and documentation relating to customs clearance are taxable under this service. Other Services provided by a CHA cannot be taxed under this service.-

Notification No. 14/2010-S.T., dated 27-2-2010: Service Tax extends to the Continental shelf & Exclusive Economic zones (CS & EEZ)of India

Notification No. 11/2010-S.T., dated 27-2-2010 : Exemption to services provided for transmission of electricity : The taxable service provided to any person, by any other person for transmission of electricity, is exempt from service tax.

Amendment [W.e.f. 1-4-2010]: Service tax to be paid electronically if gross service tax liability is ₹ 10lakh or more: Where an assessee has paid a total service tax of ₹ 10lakh or more including the amount paid by utilization of CENVAT credit, in the preceding financial year, he shall deposit the service tax liable to be paid by him electronically, through internet banking.

Amendment [W.e.f. 27-2-2010]: Transport of fruits, vegetables, eggs, milk, food grains or pulses : The taxable services provided by a goods transport agency to any person, in relation to transport of fruits, vegetables, eggs, milk, **food grains or pulses** by road in a goods carriage, is fully exempt.

Note: All the case decisions / circulars/ notifications between the period Nov 2009 to April 2010 specifically applicable for November 2010 term. All Decisions are very important for exams as well as for practical applications.

*Friends, In case of any query including **Full text of the decisions,** please feel free to contact me or mail your query to bikashbogi@yahoo.co.in.*

Success is not the matter of being the BEST & WINNING the race: Success is a matter of HANDLING the WORST & FINISHING the Race.