IN THE HIGH COURT OF JUDICATURE AT MADRAS

RESERVED ON : 02-06-2026

DATE OF DECISION : 12-06-2026

CORAM

THE HONOURABLE MR.JUSTICE P. VELMURUGAN
AND
THE HONOURABLE MRS.JUSTICE K. GOVINDARAJAN THILAKAVADI

OSA(CAD) No. 1 of 2024
AND
CMP Nos.384, 11823 of 2024 & 8271 of 2026

ETA General Private Limited
Rep. by its Director and Authorized Signatory
M.Niaz Ahmed
ETA Star House, Old No 63, New No. 71
Sterling Road, Nungambakkam, Chennai 600 034

Appellant

Vs

Fujitsu General (Thailand) Company Limited
Rep. by its Director, Mr.Noriaki Terashima
No. 92/9, Laem Chabang Industrial Estate Free Zone
Mu.2, Sukhumvit Road, Thung, Sukhla Sub-district
Si Racha District, Chon Buri Province, Thailand

Respondent

Memorandum of Grounds of Original Side Appeal under Section 13(1A) of the Commercial Courts Act, 2015 read with Section 50 of the Arbitration and Conciliation Act, 1996 against the order dated 29.09.2023 made in Application No.5041 of 2022 in C.S.(Comm.Div.) No.70 of 2022.

For Appellant: Mr.V.Raghavachari
Senior Counsel for
Mr.V.Ponnappa Bharathi

For Respondent: Mr.R.Parthasarathy
Senior Counsel for
M/s.Arva Merchant

JUDGMENT

P.Velmurugan J.

The instant appeal is directed against the order dated 29.09.2023 made in A.No.5041 of 2022 in C.S.(Comm.Div.) No.70 of 2022.

2. The appellant is the defendant in the suit, C.S.(Comm.Div.)No.70 of 2022 filed by the respondent for recovery of a sum of USD 19,005,310.00 (USD Nineteen Million Five Thousand Three Hundred and Ten) from the appellant along with interest at the rate of 6% per annum from the date of filing of the suit till the date of realisation along with costs.

3. The facts leading to the filing of the present appeal are as follows:-

(a) The appellant company is engaged in the business of manufacturing, marketing and supplying of air-conditioners in India. The respondent company is duly organised under the relevant laws of Thailand and is a wholly owned subsidiary of the Principal/Parent Company, viz. Fujitsu General Limited. Fujitsu General Limited [FGL] is a company duly organised and administered under the relevant laws of Japan. Fujitsu General (Asia) Pte.Ltd. [FGA] is a company duly organised and administered under the relevant laws of Singapore. Fujitsu General (India) Pvt.Ltd. [FGI] is a company duly incorporated and

administered under the Companies Act, 2013 (India), hereinafter referred to as the FGL Group Companies. The respondent, Fujitsu General (Asia) Pte. Ltd. [FGA], Fujitsu General (India) Pvt. Ltd. [FGI] are the associate/wholly owned subsidiary/group companies of Fujitsu General Limited [FGL], which is the parent/holding company. The said FGL Group Companies including Fujitsu General (Thailand) Company Limited are engaged in the business of chillers, air-conditioners, refrigerators etc., under the brand of "GENERAL" in the relevant geographical places, where they are registered and operating their businesses of manufacturing, distribution, marketing and sales of various products under the brand "GENERAL".

(b) Fujitsu General Limited [FGL], Fujitsu General (Asia) Pte. Ltd [FGA], with an intention to expand their business in the Indian territory, approached and entered into Master Technical License and Distribution Agreement dated 22.12.1999 (the License Agreement) duly executed between Fujitsu General Limited (FGL), Fujitsu General (Asia) Pte. Ltd. with the appellant (ETA General Private Limited), pursuant to which the appellant had been manufacturing, marketing and supplying air conditioners in India. The said license agreement contains an arbitration clause. Though the appellant had closed the manufacturing unit of “General” brands which was situated in Pondicherry, however, under the above said agreement, the respondent continued to supply air-conditioners to the appellant, who have been

distributing, marketing and selling "General" Brand air conditioners in India. The appellant continued to settle the accounts with the respondent and its above-named associate, principal/group companies on a regular basis without any delay for more than 21 years.

(c) In view of the business arrangement, the appellant and the parent company of the respondent, Fujitsu General Limited [FGL] and Fujitsu General (Asia) Pte. Ltd. [FGA] together with Fujitsu General Group entered into a Share Holders Agreement dated 31.10.2000, which was amended by an amended Shareholders Agreement dated 31.10.2010. The said Shareholder Agreement contains an arbitration clause. Fujitsu General Limited [FGL], the parent company FGL Group established its subsidiary in India, in and around December 2018 under the name and style "Fujitsu General (India) Private Limited" [FGI]. The entire business transactions with the respondent were purely on the basis of the Master Technical License Distribution Agreement dated 22.12.1999, Shareholders Agreement dated 31.10.2000 and Amended Shareholders Agreement executed by the parent company of the respondent viz., Fujitsu General Limited [FGL], Japan and its wholly owned subsidiary company of Fujitsu General (Asia) PTE. Ltd [FGA], Singapore. In terms of the said agreement, both the appellant and the respondent/Plaintiff's parent/group company started their business journey in India for FGL group as its sole / master distributor for general products in India.

(d) Initially the appellant has imported finished goods, components, parts, spares from above said wholly owned subsidiary company viz., Fujitsu General (Asia) Pte Limited [FGA], Singapore. The said Fujitsu General (Asia) Pte Limited [FGA], Singapore is responsible for the sales of the Fujitsu General Limited [FGL], Japan i.e. parent company of the respondent/plaintiff in the East Asian Territory. Like in the way FGL, Japan incorporated so many wholly owned subsidiary companies all across the globe to take care of their sales promotional activities. The respondent/plaintiff had never involved in sales activities. They will concentrate only on development production, sourcing of components and logistics. Further the said Fujitsu General (Asia) Pte Ltd [FGA] acts as a liaison company for its parent company and the respondent/plaintiff is also an in-charge for sales in East Asian continents. From the year 1999 onwards, as a procedure, the orders have been placed to Fujitsu General (Asia) PTE Ltd [FGA] i.e. one of the group company of the respondent's parent company. Therefore, FGA, Singapore will coordinate with the respondent and send the purchase order for and on behalf of the appellant and shall arrange the invoice for the sales order and other commercial documents, if any, with regard to the purchase. Fujitsu General Limited, parent company of the respondent, FGL group generally adopt two-way movement for the supplies from FGA factory where there is no FTA between India & PRC [People's Republic of China]. However, the products shall be dispatched from Thailand or PRC

depending on availabilities as the products were manufactured in Thailand. Thus, the physical movement/import of goods were from Thailand or PRC and sales order/invoices were through FGA, Singapore. FGL group all over the world are following the same practice even today. This arrangement was made as there is an introduction of Free Trade Agreement (FTA) between Thailand and India. Later, the Customs authorities raised an objection stating that the FTA is between India and Thailand, but all the payments are routed through Singapore, so the purpose of introducing the FTA is not complied and instructed both FGL group and the appellant to honour the terms and conditions of FTA introduced between India and Thailand. Accordingly, the invoice and goods are sent or moved from Thailand to honour FTA conditions and also to avail concessional duty benefits for Thailand supplies. From the year 2005 till date of the business transfer to the respondent's parent company, Fujitsu General Limited, Japan, the said parent company and its subsidiary company, Fujitsu General Asia Pte Ltd, Singapore handled the supply of General air-conditioner products to the appellant.

(e) Subsequently in October/November 2019, the parent company of the respondent, Fujitsu General Limited [FGL] expressed its desire to terminate the Master Technical License and Distribution Agreement dated 22.12.1999 and duly informed the appellant of its intention to commence the business on its own through its subsidiary "Fujitsu General (India) Private Limited" [FGI]

w.e.f. December, 2019. Also the respondent's parent company viz. Fujitsu General Limited [FGL] expressed its desire to take over the entire business from the appellant for a consideration of USD13 Million. Though the intention of termination were communicated through mails and discussed in the meetings including board meetings, no notice of termination as mandated under Clause 20 of the Master Technical License and Distribution Agreement was issued to the appellant by the respondent's parent company, Fujitsu General Limited.

(f) Though Fujitsu General Limited [FGL] at the time of its proposal of termination of the Master Technical and Distribution Agreement and also its desire to take over the entire business of the Appellant had agreed to (i) take the entire stocks available in the Books, (ii) takeover of trade receivables, (iii) undertaking the liabilities of e-waste, (iv) settlement of cooperation amount, (v) settlement of reimbursement amount, however, in gross departure from the aforesaid agreed arrangement, Fujitsu General Limited [FGL], despite expiry of over more than two years from the termination/cancellation of the Master Technical and Distribution Agreement dated 22.12.1999 as discussed through several emails/board meetings, failed to honour its commitment as per the agreed arrangement for and even after taking over the entire business from the appellant for a consideration of USD 13 Million to be paid through an Escrow Account.

(g) At the time of taking over the business in December 2019, the

respondent's parent company, Fujitsu General Limited [FGL] have stated that an Escrow Account will be opened and they will deposit the said USD 13 Million in that Escrow Account and will release the same on fulfilling of certain conditions imposed upon the appellant herein. The appellant on receipt of several email communications from Mr.Yasushi Asanuma, Authorized Representative of FGL Group regarding termination of the business by the respondent's parent company, Fujitsu General Limited and also considering the respondent's proposal of taking over the entire business of the appellant, reduced its business activities and extended its support to the Indian subsidiary company, Fujitsu General India Limited to facilitate smooth taking over the business from the appellant. Though Fujitsu General Limited (FGL) informed their intention to terminate the contract with the appellant with effect from December 2019, FGL group requested the appellant to continue the business for and on behalf of FGL group till June 2020, as their newly opened subsidiary company, i.e. Fujitsu General India Limited [FGI] did not get necessary licences as required. Therefore, the appellant had continued the business till June 2020 for and on behalf of the Fujitsu General India Limited [FGI] even after the cancellation of the said Distribution Agreement. Further, after June 2020, it was mutually agreed by the FGL Group to take back the entire stocks of the appellant, which were supplied by the FGL Group including the respondent herein, as they want to sell only through Fujitsu dealers and to that effect

entered into a Transfer Agreement dated 30.06.2020, which was executed between the appellant and Fujitsu General India Limited [FGI]. In view of the terms of the said Transfer Agreement, the Fujitsu General India Limited [FGI] and the appellant had entered into an agreement dated 18.12.2020 to open an Escrow Account with the Jammu and Kashmir Bank Limited, in which the respondent is the beneficiary and the Fujitsu General India Limited [FGI] started depositing the amount from January 2021 (previous to that the Fujitsu General India Limited [FGI] deposited in a normal account) in an Escrow Account against the stocks lifted by the Fujitsu General India Limited [FGI) from different warehouses of the respondent.

(h) In view of the business transfer proposal between the appellant and the parent company of the respondent, entered into a Share Purchase Agreement dated 05.08.2020 to which the Fujitsu General Asia Pte. Ltd and the appellant are a party amongst others. The said Share Purchase Agreement dated 05.08.2020 was executed for transferring 14.48% shares to the appellant by FGL Group in compliance/fulfilment of one of the condition precedents of the business transfer to FGL Group. Though it was agreed by the FGL group at the time of proposal of taking the business of the appellant to transfer its entire shareholding of 40% shares in two tranches i.e., 14.48% in tranche 1/SPAI and 25.50% of shares vide tranche 2/SPA2 in the appellant company, however, they have transferred only 14.482% shares to the appellant company. From that point

of time onwards, the opposite parties started their unethical tactics practice with an intention to cheat/mislead the appellant.

(i) The appellant and the FGL group companies had discussed subsequent to the transfer of business of the appellant to FGL Group regarding payment settlement towards business transfer amount of USD 13 Million etc., on various meetings, board meetings, personal meetings and in September 2021 the FGL Group sent a Draft Release and Waiver Agreement. However, for over more than 2 years the said agreement is pending execution, in view of the various arbitrary pre-conditions imposed under the said Release and Waiver Agreement. Initially the Opposite Parties have agreed but later made one or the other reasons to evade from their commitment in making the payment towards business transfer consideration. Thereafter, the FGL Group stopped cordial business relationship with the appellant and behaved very unbusinesslike. FGL group, through its representative, Mr.Yasushi Asanuma sent a mail/letter thereby denying their liability towards the business consideration payable to the appellant stating that no such business transfer has taken place as there is no agreement exists or executed.

(j) FGL Group ignored to settle the USD 13 Million towards business transfer consideration amount to the appellant since November 2019 and in the month of May 2022, one Mr.Yasushi Asanuma on behalf of the FGL Group (who interacts with the appellant for and on behalf of the FGL, FGA, FGT and

FGI) sent a mail denying the liability to release USD 13 Million to the appellant, on the alleged ground that there was no contractual liability and/or enforceable contract in that regard. The appellant sent a legal notice on 05.08.2022 to the FGL group claiming its legitimate due of USD 13 Million which have been withheld by the FGL Group in an arbitrary and unjustified manner after taking over the entire business of the appellant. The appellant wanted/intended to file a case against the parent company of the respondent, i.e. FGL Group Companies under Section 2(1)(c) of the Commercial Court Act, 2015 for claiming/recovering USD 13 Million towards the business consideration amount/co-operation money against entire business transferred to the FGL Group in Nov 2019. Therefore, the appellant had initiated the Pre-Suit Mediation under Section 12A of the Act as mandated. The pre-mediation proceedings have been closed as "Non-Starter" as the parties therein including the respondent refused to take part in the pre-suit mediation proceedings. Even after the closure report, the appellant has not persuaded in filing the case/suit before the Court. As on date, no suit has been filed by the appellant and no notice has been served upon the respondent from this Court, as Section 8 application has been filed by the appellant to refer the disputes to arbitration under the Group Companies Doctrine.

(k) At this point of time, in the month of August 2022, the appellant came to know from the newspaper publication about the suit filed by the respondent

against the appellant for USD 19 million before this Court. Though the suit was filed under Order XXXVII of CPC, because the summons served through substituted service/paper publication has not been served in Form 4 Appendix B as prescribed under Order XXXVII, Rule 2 CPC, the appellant entered appearance on 17.08.2022 and filed the application seeking unconditional leave to defend the suit along with the application to condone the delay, on 28.09.2022. In the said application, the appellant has duly made its first statement stating that the above referred agreements contain an arbitration clause and in the light of the above arbitration clause, the instant summary proceedings filed/initiated by the respondent are not maintainable and liable to be dismissed, since this Court is not vested with the jurisdiction to entertain the disputes inter-se the parties hereto.

(l) In this backdrop, the appellant has filed an application under Section 8 of the Arbitration and Conciliation Act, 1996 on 28.10.2022, which was numbered as A.No.5041 of 2022, seeking to dismiss the suit filed by the respondent and to refer the matter to arbitration.

4. The respondent filed their detailed counter to the said application inter alia contending that the appellant has not made out any case whatsoever for the dismissal of the suit and that the application itself is not maintainable, as an application under Section 8 of the Arbitration and Conciliation Act, 1996 has to

be made not later than the date of submitting the first statement on the substance of the dispute. When the appellant had entered appearance on 17.08.2022 and served notice of appearance on the respondent on 22.08.2022 and the application with delay seeking leave to defend the suit was filed on 28.09.2022/ 19.10.2022, it is the case of the respondent that in a summary suit, leave to defend is the first statement of defence. Further, from the statement contained in the leave to defend application would itself clearly show that the defence lacks merits. Though the application under Section 8 ought to have been filed prior to these applications, the same has not been filed by the appellant. Apart from this technical defence, the respondent had also contended that the suit invoices which have been filed are not the subject matter of any of the agreements referred supra and consequently the arbitration clause contained in these agreements will not bind the appellant, as the agreement between the respondent and the appellant is independent and outside these agreements. Further, the subject matter of the suit is not directly or indirectly the subject matter of any of the agreements referred above. The respondent had set out the salient features of each of these agreements to highlight the fact that the respondent is not a party to any of the agreements referred and the suit invoices do not form part of these agreements. Each of these agreements were executed by different parties and executed at different times. The transactions are not inter linked and the only common link is FGL and the appellant. Therefore, the

invocation of Section 8 is totally misconceived. That apart, the respondent is not claiming through or under any of the parties to this arbitration agreement. The respondent would further submit that group company theory would not apply in the instant case. The appellant through their conduct has waived the arbitration clause, in as much as they have taken out application for condoning the delay in the leave to defend application. Though the appellant claims that the respondent owes them over USD 13 million under the Master Technical Licence and Distribution Agreement dated 22.12.1999, Shareholders Agreement dated 31.10.2000 and Transfer Agreement dated 30.06.2020 and had also initiated pre suit mediation proceedings for the claim of USD 13 Million before the Tamil Nadu State Legal Services Authority, the suit claim does not come under any of these agreements and therefore, the appellant cannot seek reference to arbitration on the strength of the arbitration clause in these agreements. The appellant by way of conduct has waived arbitration agreement. Thus the respondent has countered each of the allegations made in an affidavit filed in support of the said application.

5. The appellant also filed a re-joinder reiterating the contents of the affidavit filed in support of the Section 8 application and contending that the respondent is only a subsidiary of the main company FGL with which the appellant has entered into various agreements. The agreements have been

executed between the appellant and the respondent companies and subsidiary companies. Therefore, they had once again reiterated the contentions that the suit has to be dismissed and the matter be referred to arbitration.

6. The learned single Judge, after hearing both sides and perusing the materials available on record, dismissed the A.No.5041 of 2022 holding that the appellant has fully understood the fact that the transaction between the appellant and the respondent is totally independent of the agreements between the appellant, FGL, FGI, and FGA; that there is no arbitration agreement either in the purchase orders or in the invoices entered into between the appellant and the respondent; that the respondent is not a party to the Master Technical Licence and Distribution Agreement, Share Holders Agreement, and Transfer Agreement; that the question of group concept cannot be brought into the instant case, particularly when transactions that are contemplated under these agreements and the purchase orders between the appellant and the respondent stand on two independent and distinct contracts.

7. Aggrieved by the impugned order, the present appeal has been filed before this Court.

8. This Court, while admitting the appeal, by order dated 09.01.2024, has

granted an order of interim stay of all further proceedings in the suit in C.S. (Comm.Div.)No.70 of 2022.

9. The learned Senior Counsel appearing on behalf of the appellant would submit that the appellant and the parent company of the respondent are the parties to the agreements, namely, Master Technical License Distribution Agreement, Shareholders Agreement and Transfer Agreement and all these agreements contain an arbitration clause. Since the respondent company is a subsidiary company, they cannot state that the respondent is not a party to the agreements. Since the appellant company and the parent company of the respondent are group companies, being bound by the terms of the agreement as subsidiaries of FGL group, the appellant is entitled to invoke the arbitration clause. Once a written arbitration agreement is in existence and if a dispute arises between the parties to the agreement, if one party filed the suit, the other party can opt to invoke the arbitration clause. The condition is that the defendant should choose the option before filing the first statement by invoking Section 8 of the Arbitration and Conciliation Act. Whereas in this case, the respondent filed the suit under Order VII, Rule 1 of the Original Side Rules read with Order XXXVII, Rule 3(5) of the Civil Procedure Code, which is a summary suit, for which the defendant should take leave to defend the suit within ten days from the date of service of summons, failing which the

judgment would be passed. In this case, the summons were not directly served on the appellant. Substituted service was ordered and the appellant entered appearance based on substituted service and filed the application seeking leave to defend along with the application to condone the delay in filing the said application and immediately thereafter, the appellant also filed an application under Section 8 of the Arbitration and Conciliation Act to refer the matter to arbitration, which came to be dismissed. The learned single Judge failed to consider the fact that the appellant company and the parent company of the respondent company, which is nothing but a subsidiary company, entered into various agreements, the respondent company does not have any independent right, as the agreement between the appellant and the parent company of the respondent binds the respondent also and therefore the dismissal of the application on the ground that the respondent is not a party to the agreements, is unsustainable. The learned single Judge also failed to consider that the subject matter is arbitrable and therefore the appellant filed the application under Section 8 of the Arbitration and Conciliation Act. However, the learned Judge dismissed the application on the ground that the appellant already filed the application seeking leave to defend the suit along with the condone delay application as the first statement and therefore waived the right to file the application under Section 8 of the Arbitration and Conciliation Act, which is against the basic principles and warrants interference. In support of his

contention, the learned Senior Counsel relied upon the following judgements:

(i) Olympic Cards Limited v. Standard Chartered Bank, 2013 (1) CTC 38 (MHC DB)

(ii) Sanjay Kumar Singh v. State of Jharkand, (2022) 7 SCC 247

(iii) Cox & Kings Ltd v. SAP India P.Ltd & another, 2023 SCC OnLine SC 1634

(iv) G.Rajarajan v. AIG Consumer Financial Services, 2012 (2) MWN (Civil) 785

(v) Mahanagar Telephone Nigam Limited v. Canara Bank and others, (2020) 12 SCC 767

(vi) Hay Consultants India P.Ltd v. P & N Writer & Co.P.Ltd, 2018 SCC OnLine Bom 20195

(vii) Booz Allen and Hamilton Inc v. SBI Home Finance, (2011) 5 SCC 532

(viii) Rashtriya Ispat Nigam Ltd v. Verma Transport Co., (2006) 7 SCC 275

(ix) Managing Director, Bihar State Food & Civil Supply v. Sanjay Kumar, (2026) 4 SCC 649

10. The learned Senior Counsel appearing on behalf of the respondent would submit that the respondent company is not a party to the agreements entered into by the appellant, which are independent and not binding on the respondent company and as per the invoices, the appellant is liable to pay the amounts and therefore the respondent filed the suit invoking Order XXXVII, Rule 1 of CPC, which is a summary suit and since the appellant, on entering

appearance, has filed the application seeking leave to defend along with condone delay application, as the first statement, the appellant has forfeited their right under Section 8 of the Arbitration and Conciliation Act. When the appellant already acquiesced to the jurisdiction of the Commercial Court by initiating the pre-mediation proceedings under Section 12A of the Commercial Courts Act, the appellant waived their right to file the application under Section 8 of the Arbitration and Conciliation Act to refer the matter to arbitration. Further, the appellant also filed the arbitration proceedings in Singapore and the same were dismissed for default. Once the appellant subjected themselves to the jurisdiction of the Commercial Court and waived their right to file the application under Section 8 of the Arbitration and Conciliation Act, the learned single Judge rightly dismissed the application on both the grounds that there was no agreement between the appellant and the respondent and that the appellant also waived their right to file the application under Section 8 of the Arbitration and Conciliation Act for referring the matter to arbitration. The learned Senior Counsel for the respondent also relied upon the following judgments in support of his contentions:

(i) R.Samudra Vijayam Chettiar v. Srinivasa Alwar, 1955 SCC OnLine Mad 186

(ii) Food Corporation of India v. Yadav Engineer & Contractor, (1982) 2 SCC 499

(iii) General Electric Co. v. Renusagar Power Co., (1987) 4 SCC 137

(iv) Ramasamy Athappan v. Secretariat of the Court, International Chamber of Commerce, 2008 SCC OnLine Mad 789

(v) C.G.Holdings P.Ltd. v. Ramasamy Athappan, 2011 SCC OnLine Mad 1078

(vi) Alaska Export USA Inc. v. Alaska Exports, 2016 SCC OnLine Mad 5961

(vii) Cox and Kings Ltd v. SAP India P.Ltd & another, (2024) 4 SCC 1

11. We have considered the rival contentions and perused the materials available on record.

12. The specific case of the appellant is that when the entire business transactions with the respondent company, which is a subsidiary of FGL, were purely on the basis of the Master Technical License Distribution Agreement dated 22.12.1999, Shareholders Agreement dated 31.10.2000, the Amended Shareholders Agreement executed by the parent company of the respondent viz., Fujitsu General Limited [FGL], Japan and its wholly owned subsidiary company of Fujitsu General (Asia) Pte. Ltd [FGA], Singapore and in terms of the said agreements, both the appellant and the respondent/Plaintiff's parent/group company started their business journey in India for FGL group as its sole/master distributor for “General” products in India followed by the Transfer Agreement dated 30.06.2020, all of which contain an arbitration clause,

the appellant is entitled to file the application under Section 8 of the Arbitration and Conciliation Act to refer the parties to arbitration.

13. On the other hand, the specific case of the respondent is that when the respondent company is not a party to the agreements entered into by the appellant, which are independent and not binding on the respondent company and when the appellant filed the application seeking leave to defend the suit along with the condone delay application as the first statement and only a month later, as an after-thought, sought to file the application under Section 8 of the Arbitration and Conciliation Act, the appellant waived their right to refer the matter to arbitration.

14. Admittedly, three agreements, as referred to above, were entered into between the appellant and the respondent/plaintiff's parent group company. The main contention of the appellant is that when the respondent company is bound by the agreements as a subsidiary of the parent group company, the appellant is entitled to invoke the arbitration clause to refer the matter to arbitration. However, the stand of the respondent is that since they are not a party to the agreements entered into by the appellant, which are independent, the arbitration clause will not bind the respondent company. However, a reading of the materials would show that when the agreements have been entered into between

the appellant and the parent company of the respondent, the respondent is bound by the agreements entered into by the parent body, as it is a subsidiary company of the FGL group companies. In this context, it will be useful to refer to the judgment of the Hon'ble Supreme Court in the case of *Mahanagar Telephone Nigam Limited v. Canara Bank and others, (2020) 12 SCC 767,* where the principles for invoking the doctrine of "group of companies", has been summarised as follows:-

> "10.1. Canara Bank raised an objection to the joinder of Respondent 2 CANFINA as a party to the arbitration proceedings.
>
> 10.2. As per the principles of contract law, an agreement entered into by one of the companies in a group, cannot be binding on the other members of the same group, as each company is a separate legal entity which has separate legal rights and liabilities. The parent, or the subsidiary company, entering into an agreement, unless acting in accord with the principles of agency or representation, will be the only entity in a group, to be bound by that agreement. Similarly, an arbitration agreement is also governed by the same principles, and normally, the company entering into the agreement, would alone be bound by it.
>
> 10.3. A non-signatory can be bound by an arbitration agreement on the basis of the "group of companies" doctrine, where the conduct of the parties evidences a clear intention of the parties to bind both the signatory as well as the non-signatory parties. Courts and tribunals have invoked this doctrine to join a non-signatory member of the group, if

they are satisfied that the non-signatory company was by reference to the common intention of the parties, a necessary party to the contract.

10.4. The doctrine of "group of companies" had its origins in the 1970s from French arbitration practice. The "group of companies" doctrine indicates the implied consent to an agreement to arbitrate, in the context of modern multi-party business transactions. It was first propounded in *Dow Chemical* v. *Isover-Saint-Gobain* [*Dow Chemical* v. *Isover-Saint-Gobain*, 1984 Rev Arb 137 : (1983) 110 JDI 899] , where the Arbitral Tribunal held that:

> "… the arbitration clause expressly accepted by certain of the companies of the group should bind the other companies which, by virtue of their role in the conclusion, performance, or termination of the contracts containing said clauses, and in accordance with the mutual intention of all parties to the proceedings, appear to have been veritable parties to these contracts or to have been principally concerned by them and the disputes to which they may give rise."

10.5. The group of companies doctrine has been invoked by courts and tribunals in arbitrations, where an arbitration agreement is entered into by one of the companies in the group; and the non-signatory affiliate, or sister, or parent concern, is held to be bound by the arbitration agreement, if the facts and circumstances of the case demonstrate that it was the mutual intention of all parties to bind both the signatories and the non-signatory affiliates in the group. The doctrine provides that a non-

signatory may be bound by an arbitration agreement where the parent or holding company, or a member of the group of companies is a signatory to the arbitration agreement and the non-signatory entity on the group has been engaged in the negotiation or performance of the commercial contract, or made statements indicating its intention to be bound by the contract, the non-signatory will also be bound and benefitted by the relevant contracts. [Interim award in ICC Case No. 4131 of 1982, IX YB Comm Arb 131 (1984); Award in ICC Case No. 5103 of 1988, 115 JDI (Clunet) 1206 (1988). See also Gary B. Born: *International Commercial Arbitration*, Vol. I, 2009, pp. 1170-1171.]

10.6. The circumstances in which the "group of companies" doctrine could be invoked to bind the non-signatory affiliate of a parent company, or inclusion of a third party to an arbitration, if there is a direct relationship between the party which is a signatory to the arbitration agreement; direct commonality of the subject-matter; the composite nature of the transaction between the parties. A "composite transaction" refers to a transaction which is interlinked in nature; or, where the performance of the agreement may not be feasible without the aid, execution, and performance of the supplementary or the ancillary agreement, for achieving the common object, and collectively having a bearing on the dispute.

10.7. The group of companies doctrine has also been invoked in cases where there is a tight group structure with strong organisational and financial links, so as to constitute a single economic unit, or a single

economic reality. In such a situation, signatory and non-signatories have been bound together under the arbitration agreement. This will apply in particular when the funds of one company are used to financially support or restructure other members of the group. [ICC Case No. 4131 of 1982, ICC Case No. 5103 of 1988.]

10.8. The "group of companies" doctrine has been invoked and applied by this Court in *Chloro Controls (India) (P) Ltd.* v. *Severn Trent Water Purification Inc.* [*Chloro Controls (India) (P) Ltd.* v. *Severn Trent Water Purification Inc.*, (2013) 1 SCC 641 : (2013) 1 SCC (Civ) 689The Madras High Court has invoked the group of companies doctrine in a foreign seated arbitration in *SEI Adhavan Power (P) Ltd.* v. *Jinneng Clean Energy Technology Ltd.*, 2018 SCC OnLine Mad 13299 : (2018) 4 CTC 464.] , with respect to an international commercial agreement. Recently, this Court in *Ameet Lalchand Shah* v. *Rishabh Enterprises* [*Ameet Lalchand Shah* v. *Rishabh Enterprises*, (2018) 15 SCC 678 : (2019) 1 SCC (Civ) 308] , invoked the group of companies doctrine in a domestic arbitration under Part I of the 1996 Act.

10.9. Coming to the facts of the present case, CANFINA was set up as a wholly owned subsidiary of Canara Bank. This is evident from the Report of the Joint Committee to Enquire into Irregularities in Securities and Banking Transactions, 1993, [Report, Presented to the Lok Sabha on 21-12-1993.] which states as follows:

"Canbank Financial Services Ltd.

6.14. *CANFINA was set up as a wholly owned subsidiary of Canara Bank and it commenced its operation with its Head Office at Bangalore on 1-6-1987.* Its authorised and paid-up capital are Rs 50 crores and Rs 10 crores respectively. It was staffed mostly be personnel from Canara Bank and has branches at Ahmedabad, Bombay, Calcutta, Hyderabad, Madras and New Delhi besides Bangalore. *As the Board comprised mostly of senior executives of Canara Bank and its Chief Executive is also a senior official of that bank (on deputation) the company functioned under the umbrella of the parent bank; besides it submits periodical returns on its functioning to the Board of Canara Bank for information.*

6.15. The activities authorised to be conducted by the Company are equipment leasing, merchant-banking, venture capital and consultancy services. The Company, initially deployed a major portion of its owned funds and deposits in equipment leasing business and obtained the classification of an "equipment leasing company" from the Department of Finance Companies of RBI; this classification entitles the company to mobilise public deposits to the extent of ten time its owned funds.

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6.25. *The Committee hopes that the nature and extent of the financial assistance being provided by Canara Bank to its subsidiaries are such as could be justified on prudent commercial norms.* Further the parent bank cannot be

absolved of the responsibility for various irregularities of its subsidiary."

(emphasis supplied)

10.11. It will be a futile effort to decide the disputes only between MTNL and Canara Bank, in the absence of CANFINA, since undisputedly, the original transaction emanated from a transaction between MTNL and CANFINA — the original purchaser of the bonds. The disputes arose on the cancellation of the bonds by MTNL on the ground that the entire consideration was not paid. There is a clear and direct nexus between the issuance of the bonds, its subsequent transfer by CANFINA to Canara Bank, and the cancellation by MTNL, which has led to disputes between the three parties. Therefore, CANFINA is undoubtedly a necessary and proper party to the arbitration proceedings.

11. In view of the aforesaid discussion, the present appeals are partly allowed. We invoke the group of companies doctrine, to join Respondent 2 CANFINA i.e. the wholly owned subsidiary of Respondent 1 Canara Bank, in the arbitration proceedings pending before the sole arbitrator. The matter is remitted to the sole arbitrator to continue with the arbitral proceedings, and conclude the same as expeditiously as possible. We have, however, expressed no opinion on the merits of the dispute. Pending applications, if any, are disposed of accordingly."

15. Recently, the Five Judges Bench of the Hon'ble Supreme Court, while answering the reference on the validity of the "Group of Companies" doctrine in

the jurisprudence of Indian arbitration, in the case of *Cox and Kings Ltd. v. SAP India Pvt.Ltd. & another, (2024) 4 SCC 1*, has concluded as follows:-

"170. In view of the discussion above, we arrive at the following conclusions:

170.1. The definition of "parties" under Section 2(1)(*h*) read with Section 7 of the Arbitration Act includes both the signatory as well as non-signatory parties;

170.2. Conduct of the non-signatory parties could be an indicator of their consent to be bound by the arbitration agreement;

170.3. The requirement of a written arbitration agreement under Section 7 does not exclude the possibility of binding non-signatory parties;

170.4. Under the Arbitration Act, the concept of a "party" is distinct and different from the concept of "persons claiming through or under" a party to the arbitration agreement;

170.5. The underlying basis for the application of the Group of Companies doctrine rests on maintaining the corporate separateness of the group companies while determining the common intention of the parties to bind the non-signatory party to the arbitration agreement;

170.6. The principle of alter ego or piercing the corporate veil cannot be the basis for the application of the Group of Companies doctrine;

170.7. The Group of Companies doctrine has an independent existence as a principle of law which stems from a harmonious reading of Section 2(1)(*h*) along with Section 7 of the Arbitration Act;

170.8. To apply the Group of Companies doctrine, the Courts or tribunals, as the case may be, have to consider all the cumulative factors laid down in *Discovery Enterprises* [*ONGC Ltd.* v. *Discovery Enterprises (P) Ltd.*, (2022) 8 SCC 42 : (2022) 4 SCC (Civ) 80] . Resultantly, the principle of single economic unit cannot be the sole basis for invoking the Group of Companies doctrine;

170.9. The persons "claiming through or under" can only assert a right in a derivative capacity;

170.10. The approach of this Court in *Chloro Controls* [*Chloro Controls India (P) Ltd.* v. *Severn Trent Water Purification Inc.*, (2013) 1 SCC 641 : (2013) 1 SCC (Civ) 689] to the extent that it traced the Group of Companies doctrine to the phrase "claiming through or under" is erroneous and against the well-established principles of contract law and corporate law;

170.11. The Group of Companies doctrine should be retained in the Indian arbitration jurisprudence considering its utility in determining the intention of the parties in the context of complex transactions involving multiple parties and multiple agreements;

170.12. At the referral stage, the referral court should leave it for the Arbitral Tribunal to decide whether the non-signatory is bound by the arbitration agreement; and

170.13. In the course of this judgment, any authoritative determination given by this Court pertaining to the Group of Companies doctrine should not be interpreted to exclude the application of other

doctrines and principles for binding non-signatories to the arbitration agreement.

171. We answer the questions of law referred to this Constitution Bench in the above terms. The Registry shall place the matters before the Regular Bench for disposal after obtaining the directions of the Chief Justice of India on the administrative side."

16. In the light of the above settled legal position, since the respondent company is the subsidiary company of the FGL parent group, which has entered into the agreements with the appellant with the provision of arbitration clause, the respondent company is also bound by the same. Hence, we are of the view that the conclusion reached by the learned single Judge in this regard is unsustainable.

17. So far as the maintainability of the application filed by the appellant under Section 8 of the Arbitration and Conciliation Act is concerned, we do not have a direct authority of the Hon'ble Supreme Court on the point as to whether the application for leave to defend amounts to a statement on the substance of the dispute within the meaning of sub-section (1) of Section 8 of the Arbitration and Conciliation Act, as conflicting views have been taken by two different High Courts. Admittedly, in this case, there is a written agreement binding the parties with the provision of arbitration clause and that the respondent filed the

suit against the appellant for recovery of a sum of USD 19,005,310.00 (USD Nineteen Million Five Thousand Three Hundred and Ten) along with interest. Though the suit was filed under Order XXXVII of the Code of Civil Procedure for a summary judgment, under Rule 3(5), the defendant may, at any time within ten days from the service of summons for judgment, by affidavit or otherwise disclosing such facts as may be deemed sufficient to entitle him to defend, apply on such summons for leave to defend such suit. If not, the Court is empowered to pass a summary judgment. But in this case, admittedly, the summons were not directly served on the appellant. However, upon substituted service, from the date of knowledge, the appellant entered appearance and filed the application to condone the delay in filing the application seeking leave to defend the suit. As per the counter affidavit of the respondent, the appellant had entered appearance on 17.08.2022 and served notice of appearance on the respondent on 22.08.2022 and the application with delay seeking leave to defend the suit was filed on 28.09.2022. Subsequently, on 28.10.2022, the appellant filed the application under Section 8 of the Arbitration and Conciliation Act seeking to refer the matter to arbitration. Further, pending the said application, the appellant also sought for appointment of an Arbitrator at Singapore invoking the arbitration clause, since the agreement operates internationally. However, the same was dismissed for default for non payment of the arbitrator fees of the respondent and the appellant did not proceed further.

Further, it is seen that the appellant also filed a suit before the Commercial Court and the same was returned for non-compliance of the mandatory provisions of Section 12A of the Commercial Courts Act. Subsequently, the appellant also went for pre-mediation under Section 12A, in which a non-starter report was filed. Thereafter, the appellant has not filed any suit.

18. Though it was contended that the unnumbered suit was returned for compliance of certain defects and the same was not re-presented again and hence it cannot be stated that the appellant has waived the right to invoke the arbitration clause, a reading of the materials and as per the decision of the Hon'ble Supreme Court, the conduct of the parties also has to be taken into consideration in this case. Though the judgment of the Hon'ble Supreme Court in the case of *Booz Allen and Hamilton Inc. v. SBI Home Finance Limited & another, (2011) 5 SCC 532* is not squarely applicable to the case on hand, it is not out of place to refer to certain observations made by the Hon'ble Supreme Court to arrive at a decision in this case, which are extracted hereunder:-

> "19. Where a suit is filed by one of the parties to an arbitration agreement against the other parties to the arbitration agreement, and if the defendants file an application under Section 8 stating that the parties should be referred to arbitration, the court (judicial authority) will have to decide:
>
> (*i*) whether there is an arbitration agreement among the parties;

(*ii*) whether all the parties to the suit are parties to the arbitration agreement;

(*iii*) whether the disputes which are the subject-matter of the suit fall within the scope of arbitration agreement;

(*iv*) whether the defendant had applied under Section 8 of the Act before submitting his first statement on the substance of the dispute; and

(*v*) whether the reliefs sought in the suit are those that can be adjudicated and granted in an arbitration.

25. Not only filing of the written statement in a suit, but filing of any statement, application, affidavit by a defendant prior to the filing of the written statement will be construed as "submission of a statement on the substance of the dispute", if by filing such statement/application/affidavit, the defendant shows his intention to submit himself to the jurisdiction of the court and waives his right to seek reference to arbitration. But filing of a reply by a defendant, to an application for temporary injunction/attachment before judgment/appointment of Receiver, cannot be considered as submission of a statement on the substance of the dispute, as that is done to avoid an interim order being made against him.

29. Though Section 8 does not prescribe any time-limit for filing an application under that section, and only states that the application under Section 8 of the Act should be filed before submission of the first statement on the substance of the dispute, the scheme of the Act and the provisions of the section clearly indicate that the application thereunder should be made at the earliest. Obviously, a party who willingly participates in the proceedings in the suit and subjects himself to the jurisdiction of the court cannot subsequently turn around and say that the parties should be referred to arbitration in view of the existence of an arbitration agreement. Whether a party has waived his right to seek

arbitration and subjected himself to the jurisdiction of the court, depends upon the conduct of such party in the suit.

35. The Arbitral Tribunals are private fora chosen voluntarily by the parties to the dispute, to adjudicate their disputes in place of courts and tribunals which are public fora constituted under the laws of the country. Every civil or commercial dispute, either contractual or non-contractual, which can be decided by a court, is in principle capable of being adjudicated and resolved by arbitration unless the jurisdiction of the Arbitral Tribunals is excluded either expressly or by necessary implication. Adjudication of certain categories of proceedings are reserved by the legislature exclusively for public fora as a matter of public policy. Certain other categories of cases, though not expressly reserved for adjudication by public fora (courts and tribunals), may by necessary implication stand excluded from the purview of private fora. Consequently, where the cause/dispute is inarbitrable, the court where a suit is pending, will refuse to refer the parties to arbitration, under Section 8 of the Act, even if the parties might have agreed upon arbitration as the forum for settlement of such disputes."

19. In this case, as stated already, the written agreements entered between the appellant and the parent body provide the arbitration clause and the respondent being the subsidiary of the parent group also filed the suit for recovery under Order XXXVII of the Code of Civil Procedure for a summary judgment, in which the appellant, after filing the application seeking leave to defend the suit with delay, filed the application under Section 8 of the Arbitration and Conciliation Act to refer the matter to arbitration. For better clarity, Section 8 of the Arbitration and Conciliation Act, 1996 and Section 34 of the Arbitration Act, 1940 are extracted as follows:-

"8. Power to refer parties to arbitration where there is an arbitration agreement.—[(1) A judicial authority, before which an action is brought in a matter which is the subject of an arbitration agreement shall, if a party to the arbitration agreement or any person claiming through or under him, so applies not later than the date of submitting his first statement on the substance of the dispute, then, notwithstanding any judgment, decree or order of the Supreme Court or any Court, refer the parties to arbitration unless it finds that prima facie no valid arbitration agreement exists.]

(2) The application referred to in sub-section (1) shall not be entertained unless it is accompanied by the original arbitration agreement or a duly certified copy thereof:

[Provided that where the original arbitration agreement or a certified copy thereof is not available with the party applying for reference to arbitration under sub-section (1), and the said agreement or certified copy is retained by the other party to that agreement, then, the party so applying shall file such application along with a copy of the arbitration agreement and a petition praying the Court to call upon the other party to produce the original arbitration agreement or its duly certified copy before that Court.]

(3) Notwithstanding that an application has been made under sub-section (1) and that the issue is pending before the judicial authority, an arbitration may be commenced or continued and an arbitral award made.

34. Where any party to an arbitration agreement or any person claiming under him commences any legal proceedings against any other party to the agreement or any person claiming under him in respect of any matter agreed to be referred, any party to such legal proceedings may, at any time before filing a written statement or taking any other steps in the proceedings, apply to the judicial authority before which the proceedings are pending to stay the proceedings; and if satisfied that there is no sufficient reason why the matter should not be referred in

accordance with the arbitration agreement and that the applicant was, at the time when the proceedings were commenced, and still remains, ready and willing to do all things necessary to the proper conduct of the arbitration, such authority may make an order staying the proceedings."

20. A reading of Section 34 of the 1940 Act clearly shows that where any party to an arbitration agreement or any person claiming under him commences any legal proceedings against any other party to the agreement or any person claiming under him in respect of any matter agreed to be referred, any party to such legal proceedings may, at any time before filing a written statement or taking any other steps in the proceedings, apply to the judicial authority before which the proceedings are pending to stay the proceedings and the Court may make an order staying the proceedings on being satisfied with the reasons. Whereas, Section 8 of the 1996 Act clearly shows that the party invoking the arbitration clause for referring the matter to arbitration, has to file the application under Section 8 before submitting his first statement on the substance of the dispute not later than the date of submitting his first statement. Though the old Act refers to filing of written statement or taking any other steps in the proceedings, the Act of 1996 clearly speaks about the intention of the party is not only after coming to know about the filing of the suit, but has to express the willingness to resolve the dispute through arbitrator by invoking

Section 8 of the Act of 1996 not later than the date of submitting his first statement. It does not include filing of the written statement to the suit.

21. It is also not out of place to mention that there is no total ouster of jurisdiction of the civil Court under Section 8 of the Act. The ouster is only by choice of the defending party. Though it is not mandatory, the option has to be expressed or indicated to the Court before filing the first statement.

22. Now the question to be decided in this case is whether the application filed by the appellant seeking leave to defend the suit with delay, is the first statement. As already stated, there is no direct decision of the Hon'ble Supreme Court on this issue and conflicting views have been taken by different High Courts. As already stated, there is no total ouster of jurisdiction of the civil Court under Section 8 of the Act. Ouster is only by choice of the defending party. Therefore, if one party filed the suit for relief against the other party, the other party either can resolve the dispute through the Court in pending suit or if they want to resolve the dispute by invoking the arbitration clause through the arbitrator, the other party has to take the choice of referring the matter to the arbitrator, for which necessarily the application under Section 8 has to be filed before filing the first statement. Therefore, the necessary conditions to be satisfied are that (i) there exists an arbitration agreement; (ii) an action has been

brought to the court by one party to the arbitration agreement against the other party; (iii) the subject matter of the suit is the same as the subject matter of the arbitration agreement; (iv) the other party before he submits his first statement of the substance of the dispute, moves the court for referring the parties to arbitration and (v) along with the application the other party tenders the original arbitration agreement or duly certified copy thereof.

23. In this case, admittedly, though the appellant complied with the condition nos.(i), (ii), (iii) & (v), the core question to be decided now is whether the appellant has complied with the condition no.(iv) or not? Whereas conflicting views have been taken by different High Courts that making of the application for leave to defend amounts to submitting the first statement on the substance of the dispute and the Section 8 application filed thereafter cannot be treated as compliance of the requirement under Section 8(1) of the Arbitration and Conciliation Act. Admittedly, in this case, the suit filed by the respondent is not a regular suit. If it is a regular suit, before filing the written statement or the so-called first statement, if the appellant filed the application for referring the matter to arbitration, then the Court has no other option except to refer the matter to arbitration. Whereas in this case, the suit filed under Order XXXVII of the Code of Civil Procedure is a summary suit and normally if the defendant has got valid defence/triable issue, he has to necessarily file the application

seeking leave to defend and the Court has to grant leave or otherwise pass a judgment, which is summary in nature. It is not out of place to mention that the Code of Civil Procedure is a procedural law, which is general in nature. Whereas the Arbitration and Conciliation Act is a self-contained code, which is a special law. The cardinal principle is that the special law prevails over the general law. Section 8 of the Arbitration and Conciliation Act clearly says that before submitting the first statement, the party has to invoke Section 8 and file the application for referring the matter to arbitration. As stated already, Order XXXVII of the Code is a procedural law and only general in nature. Whereas Section 8 of the Arbitration and Conciliation Act is a special law which prevails over the general law and therefore, it cannot be stated that in the suit filed under Order XXXVII, the defendant has to first file the application for leave to defend and thereafter can file the application under Section 8. Therefore, we are of the view that the application filed for leave to defend in summary suit itself is the first statement.

24. Moreover, as already stated, though the summons in the summary suit were not directly served and subsequently, from the date of knowledge, the appellant entered appearance and had not filed the application seeking leave to defend within ten days, but had filed the application with delay and during the pendency of the said applications, the appellant has filed the application under

Section 8 of the Arbitration and Conciliation Act. Though Section 8 does not prescribe any time limit for filing of application under that section and only mandates that the application should be filed before submission of the first statement on the substance of the dispute, the scheme of the Act and the provisions of the section would clearly indicate that the application under Section 8 should be made at the earliest. It is also to be noted that already the appellant invoked the arbitration clause in Singapore and one way or the other, it was not proceeded and was allowed to be dismissed for default. Not stopping with that, the appellant also attempted to file a separate suit and presented the papers. But the papers were returned for non-compliance of the mandatory provisions. Thereafter, the appellant also initiated the pre-mediation steps under Section 12A of the Commercial Courts Act and failed in the same.

25. The conduct of the appellant clearly shows that the appellant failed to seek the reference to arbitration immediately after receiving the suit summons and only after the appellant failed in all the attempts, they resorted to file the application under Section 8 of the Arbitration and Conciliation Act. When the appellant chose to first file the application seeking leave to defend, that too with delay, the intention of the appellant is not to refer the matter to arbitration. Therefore, as held by the Hon'ble Supreme Court in the *Booz Allen & Hamilton Inc* case (supra), a party who willingly participates in the proceedings in the suit

and subjects himself to the jurisdiction of the Court cannot subsequently turn around and say that the parties should be referred to arbitration in view of the existence of an arbitration agreement and that whether a party has waived his right to seek arbitration and subjected himself to the jurisdiction of the Court, purely depends upon the conduct of such party in the suit.

26. On a conjoint reading of the entire materials and also the conduct of the appellant, this Court does not find any reason to interfere with the order of the learned single Judge so far as the dismissal of the application filed under Section 8 of the Arbitration and Conciliation Act for referring the parties to arbitration is concerned. However, in view of our discussions and findings in paragraphs 14 to 16, the conclusion reached by the learned single Judge that the respondent company, being a subsidiary of the parent group FGL, is not bound by the agreements containing arbitration clause, which are independent transactions and the question of group concept cannot be brought into the instant case, is set aside, which is only academic in this case.

27. With the above observations, the original side appeal is dismissed. Consequently, the interim order stands vacated and the CMP No.384 of 2024 stands dismissed. In view thereof, CMP Nos.11823 of 2024 and 8271 of 2026

are closed with liberty to the appellant to revive their request before the learned single Judge in the pending suit. There shall be no order as to costs.

(P.VELMURUGAN J.) (K.GOVINDARAJAN THILAKAVADI J.)
12-06-2026

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

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P.VELMURUGAN J.
AND
K.GOVINDARAJAN
THILAKAVADI J.

SS

Judgment in OSA(CAD) No. 1 of 2024

12-06-2026