

# amicus

An e-newsletter from  
**Lakshmikumaran & Sridharan, India**

January 2018 / Issue-78

Lakshmikumaran & Sridharan wishes you a very happy and prosperous New Year 2018

## Contents

### Article

Rights of author in literary work and producer of cinematograph film - Scope in context of “dubbing” and “remake” ...2

**Ratio Decidendi**.....6

**News Nuggets** .....8



**January**  
2018



## Article

### Rights of author in literary work and producer of cinematograph film - Scope in context of “dubbing” and “remake”

By **Vindhya S.Mani**

In one of the first decisions of its kind, the Division Bench of the Hon’ble Madras High Court in the case of *Thiagarajan Kumararaja v. Capital Film Works (India) Pvt. Ltd. & Anr.*<sup>1</sup> firstly held that “dubbing” of a cinematograph film does not constitute translation and instead falls within the ambit of the expression ‘communication to the public’ as defined under Section 2(ff) of the Copyright Act, 1957 (“Act”) and thus the right to dub is the exclusive right of the producer of a cinematograph film by virtue of Section 14(d) of the Act. *Secondly* in the facts of the present case since there was no assignment of rights in the script of the cinematograph film in accordance with the requirements under Section 19 of the Act, the rights in the script continue to vest in the author of the script and does not stand assigned to the producer of the film merely on the basis of a budget sheet that adverts to the consideration paid by the producer to the author of the script towards directorial services rendered (the author was also the Director of the film) for the cinematograph film. It was accordingly held that the right to remake a cinematograph film or to make versions which are substantially similar to the original cinematograph film vests with the author of the script and said right does not constitute the producer’s right to copy a film or the right to communicate a film to the public under Section 14(d) of the Act.

#### *Brief facts and contentions of the parties:*

Mr. Thiagarajan Kumararaja (Plaintiff) instituted a suit before a Single Judge of the

Hon’ble Madras High Court for copyright infringement against M/s. Capital Film Works (India) Pvt. Ltd. and its CEO, Mr. S.P. Charan (Defendants) seeking amongst other reliefs, a decree of permanent injunction restraining the Defendants, their agents, officers, servants and representatives, franchisees and all others in the capacity of principal or agent acting for and on their behalf from translating the script of the Tamil film “Aaranya Kaandam”<sup>2</sup> in to any language, making any new cinematograph film that is based on the script “Aaranya Kaandam”, incorporating any translated version of the script “Aaranya Kaandam” as part of any new or existing cinematograph film or doing any other act inconsistent with the rights conferred on the Plaintiff under Section 14(a) of the Act.

The Plaintiff, a script writer approached the Defendants for producing a movie around early 2008. Thereafter, the parties to the suit proceeded with the production of the movie and the Plaintiff became the Director of the movie “Aaranya Kaandam”. The Plaintiff alleged that as per the agreement between the parties to the suit, the Plaintiff was to get remuneration only for

---

<sup>1</sup> Original Side Appeal No.22 of 2017 dated 20<sup>th</sup> November, 2017

<sup>2</sup> “Aaranya Kaandam is a 2011 Indian Tamil neo-noir gangster film written and directed by new comer Thiagarajan Kumararaja. It is supposedly the first neo-noir film in Tamil cinema. The story takes place in a day in the lives of the six protagonists, played by Jackie Shroff, Ravi Krishna, Sampath Raj and new comers Yasmin Ponnappa, Guru Somasundaram and Master Vasanth. Produced by S. P. B. Charan's Capital Film Works, the film features musical score by Yuvan Shankar Raja and cinematography by P. S. Vinod and editing handled by the duo Praveen K. L. and N. B. Srikanth.” ([https://en.wikipedia.org/wiki/Aaranya\\_Kaandam](https://en.wikipedia.org/wiki/Aaranya_Kaandam))

his performance as Director and for having his associates and that no money was paid towards any assignment for his literary work. The Plaintiff alleged that the agreement to produce the Tamil movie was a one-time licence qua his copyright literary work. The movie finally released in the year 2010. The Plaintiff registered his script with the Film Writers' Association, Mumbai, in the year 2010. Thereafter, the Plaintiff came to know that the Defendants had initiated steps to release the film in Andhra Pradesh after dubbing the same in Telugu. Since the Plaintiff did not give any permission for using his copyright in the literary work for the said dubbing of the movie in Telugu, the Plaintiff was constrained to institute the instant suit.

The Defendants on the other hand contended that the sale consideration paid, as evidenced by the production budget sheet duly signed by the Plaintiff covers the literary work of the Plaintiff and thus asserted that there is a sale of the literary work in favour of the Defendants. The Defendants asserted that they paid a total sum of Rs.7,00,000/- to the Plaintiff, out of which, Rs.5,00,000/- was paid to him for the services rendered by him as director of the cinematograph film i.e., "Aaranya Kaandam" and that the balance sum of Rs.2,00,000/- was paid as consideration for the script. The Defendants contended that having received the payments, it is not open to the Plaintiff to contend to the contrary and thus, there is no merit in the suit filed. The Defendants further argued that under the Act, a producer is the Author qua a cinematograph film and thus the Defendants are the copyright holders of the instant Tamil film "Aaranya Kaandam" and hence asserted that there is no infringement of copyright.

The Defendant also argued that dubbing was not the same as translation and that the Defendants being the owners of the subject cinematograph film are not translating the literary work, but are instead only exercising and exploiting their exclusive right in the subject

cinematograph film, which is, to communicate the same to the public at large throughout India in a manner that it can be understood and enjoyed by the people who speak a different regional language.

### *Pre-Trial Adjudication of the Matter:*

During the course of adjudication of the *ad-interim* applications in the instant copyright infringement suit, the Single Judge *vide* order dated 29<sup>th</sup> February, 2012 granted an interim injunction in favour of the Plaintiff. However, thereafter on an application filed by the Defendant the said interim order was vacated. The vacation of the interim injunction was challenged by the Plaintiff in appeal before the Division Bench of the Madras High Court. However, the Division Bench of the Madras High Court *vide* order dated 4<sup>th</sup> July, 2012 dismissed the appeal. The Plaintiff further carried the matter before the Hon'ble Supreme Court by way of a special leave petition and the Supreme Court *vide* order dated 31<sup>st</sup> October, 2012 disposed the same with the direction to the Madras High Court to dispose of the Suit, uninfluenced by the earlier observations made by the Madras High Court, as expeditiously as possible preferably within a period of three months from the date of the order of the Supreme Court. The Supreme Court clarified that by the instant order they have not expressed any opinion on the various contentions raised by the parties and held that the questions of law raised by the parties are kept open.

### *Post-Trial decision of the Single Judge of the Madras High Court:*

Pursuant to the directions issued by the Hon'ble Supreme Court the Single Judge proceeded to hear the matter on merits after framing of the issues and examining the witnesses of the parties. Post the hearing, the Single Judge *vide* its order dated 8<sup>th</sup> September, 2016, held that there is no infringement on the

part of the Defendants under Section 14 of the Act and accordingly, held that the Plaintiff was not entitled to any relief as prayed for and dismissed the instant suit. In arriving at the said decision, the Single Judge *firstly* held that dubbing was different from translation and that dubbing is meant to provide a film with sound track which is different from the original. The Single Judge *secondly* held that the budget sheet relied upon by the Defendants included the value for literary work i.e. the script written by the Plaintiff and thus was held to constitute an assignment in favour of the Defendants. The Single Judge also held that the Plaintiff failed to establish that the sum of Rs.7,00,000/- was paid to him only for issuance of one time licence, and accordingly held that the assignment in favour of the Defendants was in compliance of Section 19 of the Act. The Single Judge pertinently held that the Plaintiff failed to prove with the help of "clinching evidence" that copyright in the literary work still vests with him.

### *Post-Trial Decision of the Division Bench of the Madras High Court:*

Aggrieved by the decision of the Single Judge, the Plaintiff approached the Division Bench of the Madras High Court in appeal.

The Division Bench *firstly* analysed the provisions of the Act and the various rights in a cinematograph film. The Bench observed that a film would ordinarily have the following ingredients: firstly, a story; secondly, a script; thirdly, a screenplay and fourthly, music. The Bench further noted that in so far as the first three ingredients are concerned, they could, broadly, be labelled as literary works. While music would fall within the ambit of the statutory expression "musical works" which in turn would have two ingredients i.e. lyrics and the musical score. The Bench noted that on a conjoint reading of Section 2(d)(v) and Section 2(uu) of the Act, that defines an author in respect to a cinematograph film and a producer of a

cinematograph film, respectively; the rights in the story of a film would vest in the author, while, rights in the screenplay would similarly vest in whosoever would have authored the same. In so far as the music is concerned, the lyricist and the music composer would have their separate and independent rights in the musical work and upon the production of the film, the producer would be the author, if he is the person who had taken the initiative and the responsibility of making the cinematograph film.

In the light of the above provisions, the Bench held based on the evidence on record that the Defendants took the initiative and the responsibility of producing the subject cinematograph film, and thus they would be the "producers" of the film and, in that sense, its "authors"; while the Plaintiff, who is the author of the literary works, would be entitled to the exclusive rights under Section 14(1) of the Act.

The Division Bench *secondly* analysed Section 14(d) of the Act and noted that with respect to a cinematograph film, the producer, who is the author has, broadly, the following rights: the right to copy a film; to sell or give on hire or offer for sale or hire regardless of the fact that it has been sold or given on hire on earlier occasions, any copy of the film; and lastly to communicate the film to the public. The Bench also considered Section 2(ff) of the Act that defines 'communication to the public'. The Bench noted that the said definition envisages making of any work or performance available for being seen or heard or otherwise enjoyed by the public directly or by means of display or diffusion other than by making physical copies of it, whether simultaneously or at places and times chosen individually, regardless of the fact whether any member of public actually sees or hears or otherwise enjoys the work or performance so made available.

The Bench reasoned that the use of the expression "otherwise enjoys" after the words seen or heard enlarges the scope of how

communication with the public has to be made. The Bench noted that if this was not the case, the Legislature would have restricted the communication to aspects which are relatable to the obvious sensory attributes of human beings such as hearing and seeing. The Bench thus noted that the Legislature consciously enlarged the scope of the expression "communication to the public" by bringing in the aspect of enjoyment and thus held that 'dubbing' would fall within the ambit of the expression communicating to the public. The Bench explained that while the translation of the literary work is carried out ordinarily by using a writing medium, dubbing involves the use of the sound track.

In the light of the above, the Bench held that since admittedly the story, the script and the screenplay was written by the Plaintiff, the authorship *qua* them vests in him. Further, the Bench held that since the initiative and responsibility to make the film was admittedly taken by the Defendants after paying the Plaintiff a sum of Rs.7,00,000/-, therefore, in so far as the subject cinematograph film is concerned, the producers, being its authors', are entitled to its ownership. The bench thus held that the Defendants as the producers / authors of the cinematograph film would have all the rights in the subject film as conferred under Section 14(d)(iii) of the Act, which would include the right to dub. In arriving at the said conclusion, the Bench referred to Article 14 of the Berne Convention which envisages the principle that the owners of copyright in a cinematographic work will, inter alia, have the right to both sub-title and dub their work. The Bench also approvingly referred to and relied upon the observations in respect of practice of dubbing a movie into number of languages made by the Andhra Pradesh High Court in the case of *Sunder Pictures Circuit v. Moti Mahal Theatres*, 1965 SCC OnLine AP 295.

The Division Bench *thirdly* held that given that the cinematograph film necessarily includes

the embedded sound track, reconfiguring the sound track to a language different from the original would not affect the other underlying rights that the Plaintiff may have in the other literary works. Thus, the Bench rejected the contention by the Defendants that the rights in the underlying script of the cinematograph film vests with the Defendants. The Bench held that the evidence on record shows that the story, script and screenplay was not only written by the Plaintiff but was made ready before the subject film went into production. The Bench further held that the budget sheet only adverts to the consideration paid to the Plaintiff towards directorial services rendered and that there is nothing to suggest that the Plaintiff also assigned his right in the script in favour of the Defendants. The Bench concurred with the Plaintiff's contention that the so called assignment as averred by the Defendants was not as per the requirements under Section 19 of the Act. The Bench observed that for a valid assignment to take effect under Section 19 of the Act, it is essential that it should identify the work in which rights are assigned and that the rights assigned should, further, be specified and/or expounded upon. In addition, the assignment should also indicate the duration and the territorial extent of such assignment. The Bench reasoned that the budget sheet that the Defendants held to constitute an assignment does not advert to the rights, if any, assigned and also does not mention the duration of the rights so assigned and/or their territorial extent. Thus, the Bench held that it is not an assignment in terms of the provisions of Section 19 of the Act and accordingly held that the right in the underlying work i.e. script, in the eyes of law, could not be said to have been assigned to the Defendants.

In the light of the above, the Bench held that the Defendants' rights in the cinematograph film can only be those which are provided for in Section 14(1)(d) of the Act and held that a remake of the film or its versions which are

substantially similar to the original cinematograph film cannot come within the ambit of the right to copy a film under Section 14(1)(d)(i) of the Act. The Bench affirmatively held that the right to remake or make different versions of the film does not fall within the expression "communicating the film to public" as this would entail changes being made in the original script, albeit, without the consent of the Plaintiff. The Bench thus held that since the copyright in the script still remained with the Plaintiff, the Defendants cannot remake the subject film or make other versions of the same film and also held that the remake or another version of the subject cinematograph film, which is based substantially on the subject script would, infringe the Plaintiff's copyright in the works of which he is the author.

## Analysis

The instant decision of the Division Bench of the Madras High Court provides the much needed interpretation of the rights of persons under the Copyright Act, 1957 in respect of a cinematograph film. Specifically, the instant decision comprehensively addresses the scope of the terms "dubbing" and "remakes" in the context of cinematograph films and clearly delineates the persons entitled to the right to dub and the right to undertake re-makes of films and the ambit of the said rights under the Copyright Act, 1957. This decision will go a long way in resolving many copyright disputes within the film industry such as that of the instant case.

**[The author is a Principal Associate in IPR practice, Lakshmikumaran & Sridharan, Delhi]**



## Ratio decidendi

### Government need not consult DTAB to prohibit manufacture of drug/cosmetic

Supreme Court of India has held that it is not mandatory for the Central Government to hold prior consultations with the Drugs Technical Advisory Board, for exercise of power under Section 26A of the Drugs and Cosmetics Act, 1940. Section 26A empowers the Central Government to prohibit manufacture, etc., of drug and cosmetic in public interest. Setting aside the Delhi High Court judgement, the Apex Court was of the view that Section 26A is an additional power given to the Central Government which must be exercised on its own terms. It was observed that the legislature in the very Amendment Act which introduced Section 26A made certain changes which involved the DTAB, but e Section 26A did not refer to Section 26A and, therefore, mandate any previous consultation with the DTAB.

Contentions that Section 26A was arbitrary and

that there was no non-obstante clause to keep out Section 5 prescribing for Drugs Technical Advisory Board, were also rejected by the Court. Reliance placed by the drug manufacturer on an earlier decision of the Court in the case of *Systopic Laboratories* was rejected by the Court observing that no focused argument was taken at that time as to whether such advice is or is not mandatory before powers under Section 26A can be exercised. [*Union of India v. Pfizer Limited - Civil Appeal No. 22972/2017, with others, decided on 15-12-2017, Supreme Court*]

### No infringement on selling of replacement parts of a complex product by a third party: CJEU

The Court of Justice of the European Union (CJEU) has rejected the contention of various car manufacturers that Article 110(1) of the EU Regulation No. 6/2002 would not cover alloy car wheel rims. Article 110(1) provides exclusion from protection as Community design for a

design which constitutes a component part of a complex product used for the purpose of repair of that complex product so as to restore its original appearance. The court in this regard was of the view that a strict interpretation of Article 110(1) was justified inasmuch as the 'repair' clause limited the rights of a design holder, since that holder is denied, when the conditions laid down by said Article are met, the exclusive right to prevent any third party not having his consent from using such a design.

It was observed that the purpose of such clause was to avoid the creation of captive markets in certain spare parts and, in particular, to prevent a consumer who has bought a long lasting expensive product from being indefinitely tied, for the purchase of external parts, to the manufacturer of the complex product. The appellant in the disputes was a seller of alloy car wheels which were identical to those of prominent car manufacturers.

Further, the Court held that the manufacturer or seller of a component part of a complex product are under a duty of diligence as regards compliance by downstream users with the condition laid down in the provision. The car manufacturers in this regard had raised the question as to what measures must the supplier of replacement parts take in order to objectively ensure that his product can be purchased exclusively for repair purposes and not for other purposes as well, such as the upgradation or customisation of the product as a whole. [*Acacia Srl. v. Audi AG and Dr. Ing. h.c. F. Porsche AG* – Order dated 20-12-2017 in Joined Cases C-397/16 and C-435/16, CJEU]

### Trademarks – Protection of generic word bestowed with greater degree of burden of proof

The Delhi High Court in a case of trademark infringement and passing off has rejected the contention for protection of a generic word

'AYUR' as trademark. The plaintiff had contended that the word 'Ayur' is invented by them and it has no meaning whatsoever. They also pleaded that because of its extensive use it has acquired distinctness and is identifiable only with their goods.

The Court however, noting that the protection of a trademark is dependent on whether the mark adopted is generic, descriptive, suggestive, arbitrary or fanciful, held that plaintiff's claim *ex-facie* was incorrect as the word 'Ayur' means 'life' and is used extensively in Hindu Vedic texts. Quoting Section 17(2) of The Trademarks Act, 1999, it was held that the plaintiff having adopted a mark, which is generic or descriptive, cannot claim legal protectability and that the burden of proof on the person claiming distinctness in such case is much higher. It was held that word "Ayur" is neither an arbitrary nor a fanciful mark having a higher level of legal protection, and thus the plaintiff cannot *prima facie* claim any proprietorship on the word "AYUR".

Comparing the two marks "Ayur" and "Ayurveda", the Court was also of the view that the two marks were completely distinct and different, used in completely different style, design and getup. [*Three-N-Products Pvt. Ltd. v. Kairali Exports* – Judgement dated 3-1-2018 in CS(OS) 709/2011, Delhi High Court]

### Territorial jurisdiction of High Court – Completion of commercial transaction

Delhi High Court has rejected the argument of the plaintiff on the question of territorial jurisdiction of the Court. The plaintiff was of the view that due to the presence of the defendant (who was situated outside Delhi) on the websites of some restaurant aggregators, the customers can book the defendant's restaurant at Delhi as well and hence the defendant would invite the customers of the plaintiff to visit its outlet in Hyderabad.

Rejecting the contention, the Court noted that only reservation for dining at the defendant's restaurant at Hyderabad can be made at Delhi. It was of the view that since the transaction by acceptance of offer takes place only when the person making the reservation goes to Hyderabad and eats at the Restaurant of the defendant, merely by reserving a table in the defendant's restaurant at Hyderabad, the contract does not get concluded. It was held that the commercial transaction would take place only

on the customer availing the services of the defendant at Hyderabad, and hence there was no cause of action arising in Delhi for the court to have territorial jurisdiction to entertain the suit. Reliance in this regard was placed on Judgement by Division Bench of the Court in the case of *Banyan Tree Holding (P) Ltd. [Impresario Entertainment & Hospitality Pvt. Ltd. v. S & D Hospitality – Order dated 3-1-2018 in CS (COMM) 111/2017, Delhi High Court]*



## News Nuggets

### Trademark passing off – Reputation of mark in India to be proved

Toyota Jidosha Kabushiki Kaisha “Toyota” filed an infringement action against Prius Auto Industries Ltd. claiming to be the proprietor of the well-known marks Toyota, Innova and Prius and alleged that Prius Auto Industries Ltd. was selling auto-parts and accessories in India by using Toyota's registered marks especially the mark 'Prius' on their products. Toyota had no registration of the mark 'PRIUS' in India, whereas Prius Auto Industries had a registration for the same in India since 2001. Toyota, however claimed that their mark 'Prius' was registered in numerous other jurisdictions since 1990. A Single Judge of Delhi High Court held in favor of Toyota and passed a restraint order against Prius Auto Industries Ltd. In appeal the Division Bench of Delhi High Court *vide* its order dated January 12, 2017 held that even though 'Prius' was a well-known mark outside of India, the trans-border reputation of the said mark had to be proved in

India. Since, Toyota could not furnish necessary evidence to prove that the mark 'Prius' was also well-known in India, the Court ruled in favour of Prius Auto Industries Ltd.

Aggrieved by the said order, Toyota filed a Special Leave Petition before the Supreme Court. The Supreme Court *vide* its Order dated December 14, 2017 ruled in favor of Prius Auto Industries Ltd by holding that Toyota had not supplied enough proof of its 'reputation' in the Indian market. The Court agreed with the ruling of the Division Bench and held that the mark 'Prius' had not acquired the degree of goodwill, reputation or popularity in the Indian markets so as to vest in Toyota the necessary attributes of the right of a prior user so as to successfully maintain an action of passing off against the registered owner/Prius Auto Industries Ltd. The Court in this regard also noted that plaintiff's delayed approach to the Courts had remained unexplained.



**NEW DELHI**

5 Link Road, Jangpura Extension,  
Opp. Jangpura Metro Station,  
New Delhi 110014

Phone : +91-11-4129 9811

-----

B-6/10, Safdarjung Enclave  
New Delhi -110 029

Phone : +91-11-4129 9900

E-mail : [lsdel@lakshmisri.com](mailto:lsdel@lakshmisri.com)

**MUMBAI**

2nd floor, B&C Wing,  
Cnergy IT Park, Appa Saheb Marathe Marg,  
(Near Century Bazar)Prabhadevi,  
Mumbai - 400025

Phone : +91-22-24392500

E-mail : [lsbom@lakshmisri.com](mailto:lsbom@lakshmisri.com)

**CHENNAI**

2, Wallace Garden, 2nd Street  
Chennai - 600 006

Phone : +91-44-2833 4700

E-mail : [lsmds@lakshmisri.com](mailto:lsmds@lakshmisri.com)

**BENGALURU**

4th floor, World Trade Center  
Brigade Gateway Campus  
26/1, Dr. Rajkumar Road,  
Malleswaram West, Bangalore-560 055.

Ph: +91(80) 49331800

Fax: +91(80) 49331899

E-mail : [lsblr@lakshmisri.com](mailto:lsblr@lakshmisri.com)

**HYDERABAD**

'Hastigiri', 5-9-163, Chapel Road  
Opp. Methodist Church,  
Nampally

Hyderabad - 500 001

Phone : +91-40-2323 4924

E-mail : [lshyd@lakshmisri.com](mailto:lshyd@lakshmisri.com)

**AHMEDABAD**

B-334, SAKAR-VII,  
Nehru Bridge Corner, Ashram Road,  
Ahmedabad - 380 009

Phone : +91-79-4001 4500

E-mail : [lsahd@lakshmisri.com](mailto:lsahd@lakshmisri.com)

**PUNE**

607-609, Nucleus, 1 Church Road,  
Camp, Pune-411 001.

Phone : +91-20-6680 1900

E-mail : [ls pune@lakshmisri.com](mailto:ls pune@lakshmisri.com)

**KOLKATA**

2nd Floor, Kanak Building  
41, Chowringhee Road,  
Kolkatta-700071

Phone : +91-33-4005 5570

E-mail : [lskolkata@lakshmisri.com](mailto:lskolkata@lakshmisri.com)

**CHANDIGARH**

1st Floor, SCO No. 59,  
Sector 26,

Chandigarh -160026

Phone : +91-172-4921700

E-mail : [lschd@lakshmisri.com](mailto:lschd@lakshmisri.com)

**GURGAON**

OS2 & OS3, 5th floor,  
Corporate Office Tower,  
Ambience Island,

Sector 25-A,

Gurgaon-122001

phone: +91-0124 - 477 1300

Email: [ls gurgaon@lakshmisri.com](mailto:ls gurgaon@lakshmisri.com)

**ALLAHABAD**

3/1A/3, (opposite Auto Sales),  
Colvin Road, (Lohia Marg),

Allahabad -211001 (U.R)

phone . +91-0532 - 2421037, 2420359

Email: [lsallahabad@lakshmisri.com](mailto:lsallahabad@lakshmisri.com)

---

**Disclaimer:** *IPR Amicus* is meant for informational purpose only and does not purport to be advice or opinion, legal or otherwise, whatsoever. The information provided is not intended to create an attorney-client relationship and not for advertising or soliciting. Lakshmikumaran & Sridharan does not intend to advertise its services or solicit work through this newsletter. Lakshmikumaran & Sridharan or its associates are not responsible for any error or omission in this newsletter or for any action taken based on its contents. The views expressed in the article(s) in this newsletter are personal views of the author(s). Unsolicited mails or information sent to Lakshmikumaran & Sridharan will not be treated as confidential and do not create attorney-client relationship with Lakshmikumaran & Sridharan. This issue covers news and developments till 10th January, 2018. To unsubscribe, e-mail Knowledge Management Team at [newsletter.ipr@lakshmisri.com](mailto:newsletter.ipr@lakshmisri.com)

[www.lakshmisri.com](http://www.lakshmisri.com)

[www.gst.lakshmisri.com](http://www.gst.lakshmisri.com)

[www.addb.lakshmisri.com](http://www.addb.lakshmisri.com)

[www.lakshmisri.cn](http://www.lakshmisri.cn)