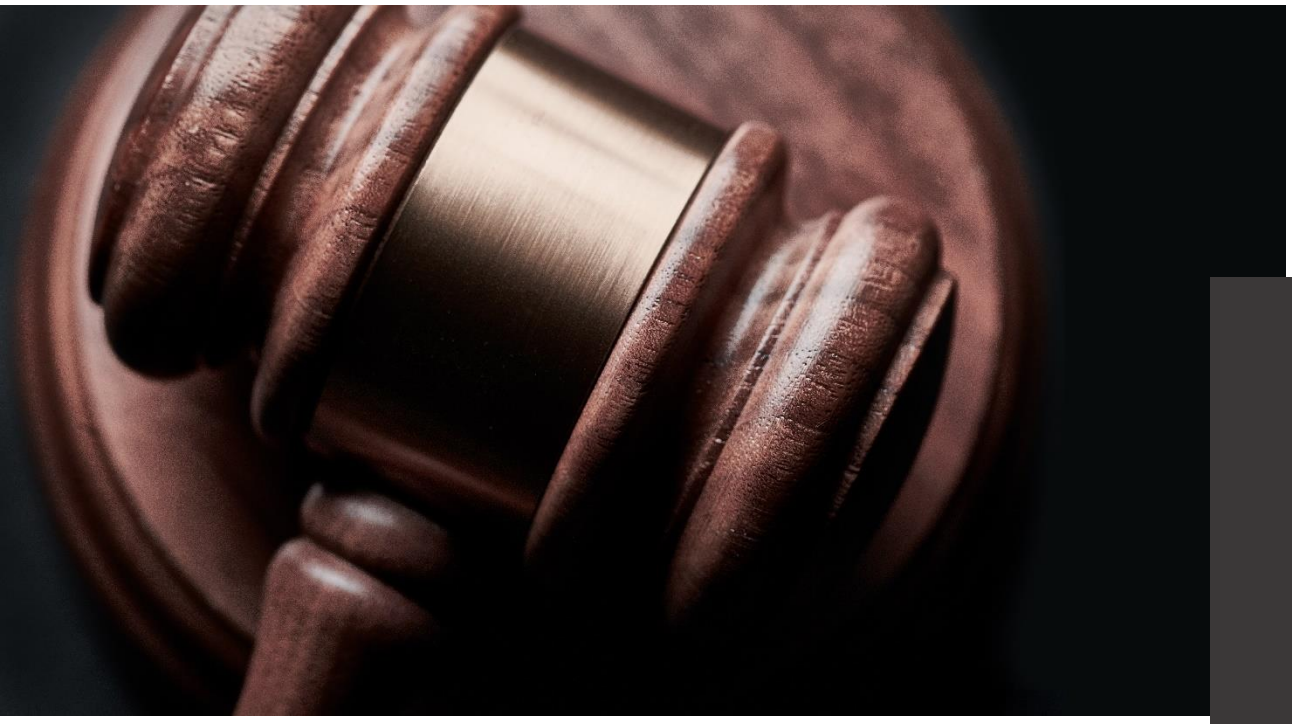
HSA ADVOCATES
HEMANT SAHAI ASSOCIATES

Dispute Resolution and Arbitration

Monthly Update | December 2020

DISPUTE RESOLUTION AND ARBITRATION UPDATE



Contributors

Faranaaz Kharbhari
Counsel

Pragya Ohri
Partner

Kshitiz Khera
Associate Partner

Rahul P Jain
Associate Counsel

Ishwar Ahuja
Senior Associate

Kanika Kumar
Senior Associate

Aasiya Khan
Associate

Khushboo Rupani
Associate

Mahafrin Mehta
Associate

Govt of India v. Vedanta Ltd & Ors

Civil Appeal No. 3185 OF 2020 (Arising out of SLP (Civil) No.7172 of 2020

Background facts

- On October 28, 1994, a Production Sharing Contract (**PSC**) was executed between the parties and Oil and Natural Gas Corp Ltd (**ONGC**) for development of Ravva Oil and Gas Field (**Ravva Field**). Subsequently, disputes arose between parties with respect to recovery of development costs, which were referred to arbitration seated in Malaysia. On January 18, 2011, Arbitral Tribunal in Malaysia passed an Award (**Award**) whereby the Govt of India (**GoI**) was directed to pay an amount of USD 278.87 million to Vedanta. Pursuant to the same, in April 2011, Vedanta made certain adjustments with respect to recovery of the development costs, which were accepted by GoI.
- The Award was subsequently challenged by the GoI before the Seat Courts, Kuala Lumpur on the grounds that:
  - The Award deals with a dispute not contemplated/does not fall within the terms of the submission to arbitration
  - The Award contains decisions on matters beyond the scope of the submission to arbitration
  - The Award is in conflict with public policy
- The challenge was rejected by both Malaysian High Court as well as the Malaysian Court of Appeal. An application for Leave to Appeal before Malaysian Federal Court was also rejected by order dated May 17, 2016.
- On July 10, 2014, GoI issued a notice to Vedanta, raising a demand of USD 77 million towards its share of Profit Petroleum under the PSC and to show cause as to why the oil marketing companies should not directly pay the GoI towards recovery of its share of Profit Petroleum with interest, which was alleged to be underpaid.
- In October 2014, Vedanta filed an enforcement petition under Sections 472 and 493 of the Arbitration and Conciliation Act, 1996 (**Act**) before the Delhi High Court, along with an Application

for Condonation of Delay. The GoI raised objections to the enforcement of the Award under Section 484 of the Act on the ground that the enforcement petition was filed beyond limitation and that enforcement of the Award was contrary to the public policy of India, and it also contained decisions on matters beyond the scope of the submission to arbitration.

- The Delhi High Court rejected the objections to the Enforcement Petition, vide Judgment dated February 19, 2020 thereby allowing the application for Condonation of Delay filed by Vedanta and directing enforcement of the Award. The Court also held that the limitation for filing an enforcement petition arising out of a foreign award is 12 years as foreign arbitral award attains the status of a Decree after it clears the tests of 'access' and 'recognition' contemplated under the Act (**Impugned Judgment**).
- Aggrieved by the Impugned Judgment, the GoI filed the appeal before the Supreme Court (**SC**).

Issues at hand?

- Whether the petition for enforcement/execution of the Award was barred by limitation?
- Whether the Malaysian Courts were justified in applying the Malaysian law of public policy while deciding the challenge to the Award?
- Whether the Award is against the public policy of India?

Decision of the Court

- **Issue No 1:**
  - Part II of the Act, which deals with foreign awards, does not contain any provision prescribing a period of limitation for filing an application for the enforcement of such Awards under Section 47. On the issue of limitation period applicable to foreign awards, there have been divergent views of various High Courts. In the matter of *Noy Vallesina Engineering SPA v. Jindal Drugs Ltd*[1], the Bombay High Court held that since no specific period of limitation has been specified in the Act for enforcement of a foreign award, the limitation period of 3 years provided in Article 137 of the Limitation Act would apply. On the other side of the spectrum, in *M/s. Compania Naviera 'SODNOC' v Bharat Refineries Ltd*[2], and *Cairn India Ltd v. Union of India*[3], the Madras and Delhi High Courts took a contrary view by holding that the limitation period of 12 years provided under Article 136 of the Limitation Act would be applicable for enforcement and the execution of the foreign award.
  - In view of the foregoing, the Court held that the right to apply for enforcement accrued only on the date when the show cause notice was issued by GoI. Therefore, the enforcement petition filed on October 14, 2014, was well within the period of limitation. However, the SC caveated its decision stating that, in any event, sufficient grounds existed to condone the delay owing to lack of clarity on the applicable period of limitation for enforcement of a foreign Award.
- **Issue No 2:**
  - SC stated that enforcement of an award is a subsequent and distinct proceeding from the setting aside proceedings at the seat and, therefore, an enforcement court cannot sit in appeal over the findings of the seat court. The courts before whom the foreign award is brought for recognition and enforcement would exercise secondary or enforcement jurisdiction over the award, to determine the recognition and enforceability of the award in that jurisdiction.
  - SC analyzed the four types of laws applicable to international arbitration (i.e. (i) Substantive Law determining the rights and obligations of the parties; (ii) Law governing the Arbitration Agreement; (iii) Curial Law (determined by the Seat of Arbitration); and (iv) *lex fori*, which governs the proceedings for recognition and enforcement of the award in other jurisdictions) and concluded that the Malaysian courts were justified in applying the Malaysian Act to the public policy challenge raised by the Government of India.
  - Courts can examine the challenge to the foreign award without being constrained by the findings of the Seat Court, even if the findings were based on Indian law.
- **Issue No 3:**
  - SC took into consideration Section 48 of the Act which deals with conditions for enforcement of foreign awards. The Court relied on the decision in the matter of *Renusagar Power Co. v.*

[1] 2006 (3) Arb LR 510
[2] (2008) 1 Arb LR 344
[3] 2020 SCC Online SC 324

Our View

The judgment is a step in the right direction for bringing Indian arbitration law in conformity with international jurisprudence. The Supreme Court has made an attempt to ensure smooth enforcement of foreign awards by resolving the ambiguity concerning the period of limitation for enforcement of the foreign award and by narrowly interpreting public policy. In addition to confirming various legal principles of arbitration law in India, the SC illustrates other legal principles on law of limitation, retrospective applicability of amendments and comity of nations.

General Electric Co.[4], in which the parameters for enforceability of the foreign award were laid down i.e. whether the award is contrary to the (i) fundamental policy of Indian law, or (ii) interests of India, or (iii) justice or morality.

- It is pertinent to note that Section 48 was amended in 2015 to provide that an enforcement court cannot delve into the merits of the dispute in an enforcement petition. Since the agreements were entered into prior to the amendment of 2015, the SC decided the issue on the basis of the unamended Section 48. It was observed that the 2015 Amendment cannot have a retrospective effect as the amendment had substantially altered the position of law. It was held that when a clarification is brought by way of an amendment which substantially changes the earlier position of law, such clarification cannot have a retrospective effect.
- In conclusion, it was held that the enforcement of the foreign award would not contravene the public policy of India, or that it is contrary to the basic notions of justice.

- Accordingly, the Impugned Judgment of the Delhi HC was affirmed, whereby Application filed under Section 48 of the Act was rejected, and the order of enforcement passed on the petition under Sections 47 read with 49 for enforcement of the Award was confirmed.

Kishori Lal v. Lajwanti

CMPMO No. 346 of 2020

Background facts

- The suit land in dispute was an ancestral property of late Prema who inherited the property from his late father. Prema left the property through his will to his wife Lajwanti (**Respondent No. 1**) and not to his sons. After the demise of Prema, his wife Lajwanti became the sole owner of the suit land and sold the said suit land to the Respondent No. 3 and 4 by a sale deed.
- The Petitioners filed a petition challenging the order passed by Ld. Additional District Judge, in Civil Misc. Appeal No. 3 of 2020, affirming the order passed by Ld. Senior Civil Judge, whereby the Petitioners under Order XXXIX Rule 1 and 2 of CPC have prayed for an Order restraining the Respondents/Defendants from raising any construction or changing the nature of suit land, as the house of the Plaintiffs is situated on the suit land.
- The Counsel for Petitioners submitted that the suit land is an ancestral property and Respondent No. 1 has no right to transfer the same and hence the sale deed must be declared null and void. The Counsel further submitted that the 'Will' by which the Respondent No. 1 came into possession of the suit land, also stated that if the children take care of their mother, they will have a right over the property and because they are indeed taking care of their mother, they have a right over the property and hence the sale deed should be cancelled.
- The Counsel for the Respondents submitted that Respondent No. 1 has inherited the said property by the will from her husband, who had inherited the same from his father and hence the suit has lost its nature of being an ancestral property and entirely belongs to Respondent No. 1. Hence, the sale deed effected by her stands valid.

Issue at hand?

- Does the suit land inherited by the wife through the 'Will' lose its character under Joint Hindu Coparcenary Property in view of Section 14 of Hindu Succession Act, 1956?

Decision of the Court

- The HC, while placing reliance on the judgements passed by the Apex Court in the case *of Gujarat Bottling Co Ltd v. The Coca Cola Co.*[5], *Mahadeo Savlaram Shelke v. The Puna Municipal Corp*[6] and *Dalpat Kumar v. Prahlad Singh*[7], held that it is a well settled law that before grant of injunction, Court must be satisfied that the party praying for relief has a prima facie case and balance of convenience also lies in its favor. While granting injunction, if any, court is required to consider whether the refusal to grant injunction would cause irreparable loss to such a party. Apart from aforesaid well-established parameters/ingredients, conduct of the party seeking injunction is also of utmost importance.

Our View

HC has reiterated the golden rules of granting of Injunction, which require a party to make out a case based on three ingredients – (i) prima facie case; (ii) balance of convenience; and (iii) irreparable loss. Failure of any of the said ingredients in a case would result in refusal or non-entitlement for injunction.

HC also rightly held that Respondent No. 1 is sole owner of suit land, as suit land lost its character of joint Hindu coparcener property by virtue of provisions underlying Section 14 of Hindu Succession Act, 1956.

[4] 1994 Supp (1) SCC 644
[5] (1995) 5 SCC 545
[6] (1995) 2 SC 504
[7] (1992) 1 SCC 719

- While observing the documentary evidence on record, the HC held that the evidence clearly reveals that the suit land was inherited by the Respondent No. 1 through the Will and, as such, the suit land lost its character of joint Hindu coparcener property and became the absolute property of inheritee by virtue of provisions underlying Section 14 of Hindu Succession Act, 1956. Hence, there is no merit in the claim of the Petitioners that the suit land is a joint Hindu coparcener property and Respondent No. 1 has no right to sell the same without legal necessity.
- The HC held that since the Defendant No. 1 is still alive and has categorically stated that she has willfully sold the suit land to Defendants No. 3 and 4 through sale deeds and mutations attested in favor of defendants No. 3 and 4, the sale is valid.
- The Court further held that once Defendant No. 1 has become exclusive owner in possession of suit land, after having inherited the same through the Will, she is well within her right to deal with the same as per her wishes and the plaintiffs cannot claim preferential right to purchase the same.

Chief Executive Officer & Vice Chairman, Gujarat Maritime Board v. Asiatic Steel Industries Ltd & Ors

Civil Appeal No. 3807 of 2020 (arising out of S.L.P. (C) No(s). 28244 of 2015)

Background facts

- The Board (**Appellant**) issued a tender notice on August 02, 1994 for allotment of plots at Sosiya (near Bhavnagar, Gujarat) for shipbreaking of 'very large crude carriers/ultra large crude carriers' (**VLCC**/**ULCC**). Asiatic Steel made the highest bid, which was accepted and confirmed by the Board on November 08, 1994, for INR 3,61,20,000 (**Principal**). Asiatic Steel was allotted Plot V-10 and the bid payment was made on March 22, 1995 in foreign currency, to the tune of USD 1,153,000, while the earnest money deposit of INR 5,00,000 was paid on November 08, 1994.
- On February 23, 1995, Asiatic Steel and other allottees approached the Board citing difficulties in commencing commercial operations, on account of the connectivity to the plots and the existence of rocks inhibiting beaching of ships on the plot for the purpose of shipbreaking. Through a letter dated May 19, 1998, Asiatic steel intimated the Board that it wished to abandon the contract and demanded that the payment be refunded (an amount of USD 1,153,000), with interest at 10% per annum from the date of remittance. The Board, through a notice dated May 19, 1998, stated that the Principal would be refunded, but without interest.
- The Respondent thereafter filed a Writ before the High Court (**HC**) seeking refund of contract consideration of INR 3,61,20,000 paid by them to the appellant. HC allowed the writ petition and ruled that:
  - The Board never claimed that it suffered any damage or loss due to Asiatic Steel's termination of the contract. Hence, the Board was under a liability to compensate or pay reasonable interest for the period during which the money was retained by it.
  - The Board was directed to refund the earnest money of INR 5,00,000 with interest at 10% p.a., in accordance with the resolution of December 17, 2014 and pay interest of 6% on Principal from November 8, 1994 to May 19, 1998. This interest amount works out to be INR 76,47,544.
- Aggrieved by this, the Board approached the Supreme Court.

Issues at hand?

- Whether interest on payment should be calculated from March 24, 1995 to April 15, 2002 or from May 19, 1998?
- Whether the earnest money of INR 5,00,000 should be refunded?
- Whether interest should be calculated at 10% p.a. or 12% p.a.?

Decision of the Court

- SC had a delicate task of balancing the rights of the State where it is a contracting party *vis-à-vis* the rights of the private party. In this matter, SC had the occasion to deal with the lax attitude which the statutory bodies tend to have when it comes to commercial transactions which ultimately leads to a citizen to facing trouble. Another important issue, which was upheld, was the right of the litigant to claim compensation in matters of contractual disputes in writ jurisdiction.
- In arriving at its decision, SC took notice of the laid-back attitude of the Appellant in not even replying to the claims of the Respondent. There was no denial on record to the claims of the Respondent or any material in writing to show that the Respondent was not entitled to the interest

Our View

The Judgement highlights the issue of increasing litigation with the government and the need for reducing the same by using various settlement mechanisms.

The Judgement also upholds the principle that one party cannot enjoy on the monies of another and later refuse to refund the same with interest. It tends to uphold the commercial interest of private parties *vis-à-vis* the government.

amount. The Court also drew attention to the need for avoiding litigation by settling matters without nitpicking on technicalities of the claim.

- SC further held that the Board's action is entirely unacceptable. As a public body charged to uphold the rule of law, its conduct had to be fair and not arbitrary.
- Based on above principles, SC dismissed the Appeal preferred by the Board and upheld the Order of the HC with certain modifications

UMC Technologies Pvt Ltd v. Food Corporation of India & Anr

2020 SCC OnLine SC 934

Background facts

- Pursuant to the Respondent Corporation's Bid Document inviting bids for appointment of a recruitment agency to conduct the process of recruitment for hiring watchmen for the Corporation's office, the Appellant was appointed for said purpose.
- Special Task Force of Bhopal Police arrested 50 persons in Gwalior, who were in possession of certain handwritten documents which prima facie appeared to be the question papers related to the examination conducted by the Appellant and filed a charge sheet on August 03, 2018 against certain persons, including an employee of the Appellant. Pursuant thereto, the Respondent Corporation issued a show cause notice dated April 10, 2018 to the Appellant alleging that the Appellant had breached various clauses of the Bid Document since it was the Appellant's sole responsibility to prepare and distribute the question papers as well as conduct the examination in a highly confidential manner. The Corporation further alleged that the Appellant had violated the terms of the Bid Document due to its abject failure and clear negligence in ensuring smooth conduct of the examination. The Corporation in its notice directed the Appellant to furnish an explanation within 15 days, failing which an appropriate ex-parte decision would be taken by the Corporation.
- Pursuant to the Appellant's reply dated April 12, 2018, the Corporation provided the documents seized by the police. The Appellant submitted an Observation Report-cum-Reply/Explanation which compared the seized documents with the original question papers and contended that there were many dissimilarities between the two and thus there had been no leakage or dissemination of the original question papers.
- The Corporation's impugned order dated January 09, 2019 concluding that the shortcomings/negligence on part of the Appellant stood established beyond any reasonable doubt, terminating its contract with the Appellant and blacklisting the Appellant from participating in any future tenders of the Corporation for a period of 5 years, was challenged by the Appellant in Writ Petition No. 2778 of 2019 before the Jabalpur Bench of the Madhya Pradesh High Court (**HC**). HC dismissed the writ petition and upheld the order of the Corporation including blacklisting the Appellant from any future contract with the Respondent for 5 years.
- The Appellant's challenged the impugned order and the Corporation's order of backlisting on the following grounds:
  - The Corporation had no power to blacklist the Appellant under any provision of the Bid Document.
  - There was no mention of blacklisting of the Appellant in the show-cause notice of the Corporation, hence the notice failed to meet the requirements of natural justice.
- The Respondent Corporation defended the appeal on the following grounds:
  - On account of the Appellant's negligence, the entire recruitment process had to be scrapped and the same has deprived several applicants of employment and undermined the confidence of the public in the recruitment process of the Corporation.
  - On the issue of blacklisting, the Respondent submitted that it was not in public interest to permit the Appellant to participate in future tenders since the Appellant had breached the terms of the contract by leaking the question papers for the examination.
  - The Appellant must have been aware of the possibility of the punishment of blacklisting pursuant to the show-cause notice as the same was provided for in the Bid Document.

Issue at hand?

- Whether the Corporation was entitled to and justified in blacklisting the appellant for 5 years from participating in its future tenders?

Decision of the Court

- Relying upon the judgment of *Nasir Ahmad v. Assistant Custodian General, Evacuee Property, Lucknow*[8], the Apex Court held that in terms of principle of natural justice, the authority concerned should give the affected party a notice of the case against him so that he can defend himself before adjudication starts. Such notice should be adequate with a clear, specific and unambiguous mention of the grounds necessitating action and the penalty/action proposed to be taken.
- Not only does blacklisting take away the privileged opportunity to enter into government contracts (an equal right of participation available to every individual or entity without arbitrariness and discrimination), but it also tarnishes the blacklisted person's reputation and brings the person's character into question, thereby having long-lasting civil consequences for the future business prospects of the blacklisted person. In the present case too, several other government corporations terminated their contracts with the Appellant and/or prevented Appellant from participating in future tenders pursuant to the Appellant having been blacklisted by Respondent Corporation.
- The Apex Court further relied on the judgments in the matter of *Erusian Equipment & Chemicals Ltd. v. State of West Bengal*[9], *Raghunath Thakur v. State of Bihar*[10] and *Gorkha Security Services v. Govt. (NCT of Delhi)*[11] to analyze the severity of the effects of blacklisting and the resultant need for strict observance of the principles of natural justice before passing an order of blacklisting. The Court considered the said judgments wherein it was a settled legal position that a prior show cause notice granting a reasonable opportunity of being heard is an essential element of all administrative decision-making and particularly so in decisions pertaining to blacklisting, which entail grave consequences for the entity being blacklisted.
- In *Gorkha Security Services (supra)*, the Court laid down the below guidelines as to the contents of a show cause notice pursuant to which adverse action such as blacklisting may be adopted. Such guidelines included that '…even if it is not specifically mentioned in the show-cause notice but it can clearly and safely be discerned from the reading thereof, that would be sufficient to meet this requirement.'
- In the present case, the Respondent Corporation's show-cause notice did not find any reference to Clause 10 of 'Instructions to Bidders' Section in the Bid Document which dealt with blacklisting while all other clauses were referred to. Court further held that while the notice clarified that 12 clauses specified in notice were only indicative and not exhaustive, there was nothing in the notice which could have given appellant impression that the action of blacklisting was being proposed.
- The Court allowed the Appeal and set aside the HC order dated February 13, 2019. The Corporation's order dated January 09, 2019 blacklisting the Appellant from participating in future tenders was also set aside.

Our View

While the judgment of the Apex Court is laudable in reiterating the settled position in law, there still exists an ambiguity in respect of a situation when blacklisting could be clearly and safely discerned from the reading of the show-cause notice, which, in our opinion, depends on facts and circumstances. There is also a gap in the explanation why the Court disregarded the fact that the show -cause notice expressly stated that the 12 clauses referred therein were only indicative and not exhaustive while at the same time stating that 'an appropriate decision will be taken by the Corporation.' It is settled law that all legal consequences arising out of a contract shall follow the breach of terms of the contract and election of a remedy is the prerogative of the affected/innocent party. In the present case, while the Hon'ble Court gave considerable weight to the Appellant's mere assertion that 'the appellant was under the belief that the Corporation was not even empowered to take such an action', it most respectfully appears to us that the gap does not seem to be well-filled to balance this aspect from the standpoint of both parties from a factual and legal perspective.

Asian Resurfacing of Road Agency Pvt Ltd & Anr v. Central Bureau of Investigation

Misc. Application No. 1577 of 2020 in Cr. Appeal No. 1375-1376 of 2013

Background facts

- SC in the case of *Asian Resurfacing of Road Agency Pvt. Ltd. & Anr. v. Central Bureau of Investigation*[12] held that 'In cases where stay is granted in future, the same will end on expiry of six months from the date of such order unless similar extension is granted by a speaking order. The speaking order must show that the case was of such exceptional nature that continuing the stay was more important than having the trial finalized. The trial Court where order of stay of civil or criminal proceedings is produced, may fix a date not beyond six months of the order of stay so that on expiry of period of stay, proceedings can commence unless order of extension of stay is produced.'
- In a matter before the Additional Chief Judicial Magistrate, Pune, the Ld. Additional Chief Judicial Magistrate vide its order dated December 04, 2019 refused to proceed with the trial stating that it cannot pass any orders in the present matter as it has been stayed by the High Court of Bombay (**HC**) and further directed the Complainant to move an application before the High Court to resume

[8] (1980) 3 SCC 1
[9] (1975) 1 SCC 70
[10] (1989) 1 SCC 229
[11] (2014) 9 SCC 105
[12] Cr. Appeal No. 1375-1376 of 2013

the trial. Accordingly, aggrieved by the same, the Complainant filed an impleadment application in the case of *Asian Resurfacing of Road Agency Pvt. Ltd. & Anr. v. CBI*.

Issue at hand?

- Whether the judgment passed by SC in *Asian Resurfacing of Road Agency Pvt. Ltd. & Anr. v. Central Bureau of Investigation* is applicable on High Courts?

Decision of the Court

- SC by its order dated October 15, 2020, set aside the order dated December 04, 2019 passed by the Additional Chief Judicial Magistrate, Pune with a direction to the Ld. Additional Chief Judicial Magistrate, Pune to set down the case for hearing immediately.
- The Court observed that "We must remind the Magistrates all over the country that in our pyramidical structure under the Constitution of India, the Supreme Court is at the Apex, and the High Courts, though not subordinate administratively, are certainly subordinate judicially. This kind of order flies in the face of para 35 of our judgment. We expect that the Magistrates all over the country will follow our order in letter and spirit. Whatever stay has been granted by any court including the High Court automatically expires within a period of six months, and unless extension is granted for good reason, as per our judgment, within the next six months, the trial Court is, on the expiry of the first period of six months, to set a date for the trial and go ahead with the same."

Our View

SC vide this order has clarified that the stay orders passed by the courts, including the High Courts in civil and criminal proceedings, automatically expire after 6 (six) months unless extended for a good reason.

HSA
AT A GLANCE

FULL-SERVICE CAPABILITIES

- BANKING & FINANCE
- COMPETITION & ANTITRUST
- CORPORATE & COMMERCIAL
- DEFENCE & AEROSPACE
- DISPUTE RESOLUTION
- ENVIRONMENT, HEALTH & SAFETY
- INVESTIGATIONS
- LABOR & EMPLOYMENT
- PROJECTS, ENERGY & INFRASTRUCTURE
- PROJECT FINANCE
- REAL ESTATE
- REGULATORY & POLICY
- RESTRUCTURING & INSOLVENCY
- TAXATION
- TECHNOLOGY, MEDIA & TELECOMMUNICATIONS

GLOBAL RECOGNITION

STAY CONNECTED

www.hsalegal.com

mail@hsalegal.com

HSA Advocates

PAN INDIA PRESENCE

New Delhi

81/1 Adchini
Sri Aurobindo Marg
New Delhi – 110 017

Phone: (+91) (11) 6638 7000

Email: newdelhi@hsalegal.com

Mumbai

Construction House, 5th Floor
Ballard Estate
Mumbai – 400 001

Phone: (+91) (22) 4340 0400

Email: mumbai@hsalegal.com

Bengaluru

Aswan, Ground Floor, 15/6
Primrose Road
Bengaluru – 560 001

Phone: (+91) (80) 4631 7000

Email: bengaluru@hsalegal.com

Kolkata

No. 14 S/P, Block C,
Chowringhee Mansions
Kolkata – 700 016

Phone: (+91) (33) 4035 0000

Email: kolkata@hsalegal.com