

**Doypack Systems Pvt. Ltd. v. Union of India, (1988) 2 SCC 299 : AIR 1988 SC 782**  
on the interpretation of the phrase “in relation to”:

In the said case, this Court held as follows, while interpreting the phrase “in relation to” in the context of the Swadeshi Cotton Mills Company Limited (Acquisition and Transfer of Undertakings) Act, 1986:

*“50. The expression “in relation to” (so also “pertaining to”), is very broad expression which pre-supposes another subject matter. These are words of comprehensiveness which might have both a direct significance as well as an indirect significance depending on the context...In this connection reference may be made to 76 Corpus Juris Secundum at pages 620 and 621 where it is stated that the term “relate” is also defined as meaning to bring into association or connection with. It has been clearly mentioned that “relating to” has been held to be equivalent to or synonymous with as to “concerning with” and “pertaining to”. The expression “pertaining to” is an expression of expansion and not of contraction.”*

CCS (Pension) Rules R. 54 (14)(b)

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