

*"There is no hiring or availing of services by the person bidding at the auction. Nor is the seller or lessor, a trader who sells or distributes 'goods'. The sale price or lease premium paid by the successful bidder of a site, is the consideration for the sale or lease, and not consideration for any service or for provision of any amenity or for sale of any goods."*

*Union Territory Chandigarh Administration v. Amarjeet Singh (2009) 4 SCC 660,*