

"There is no hiring or availing of services by the person bidding at the <u>auction</u>. 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 <u>service</u> or for provision of any amenity or for sale of any goods."

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

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