

Mumbai ITAT

Members

Manoj Kumar Aggarwal
Saktijit Dey

Lawyers (Assessee)

Niraj D. Sheth .

Lawyers (Revenue)

V. Sreekar

Timeline

ITAT MUMBAI

23 Mar 2015

Case filed

10 Nov 2016

Listed for
hearing

08 Dec 2017

Hearing

14 Aug 2018

Hearing

15 Apr 2019

[Judgement](#)

ELSEVIER INFORMATION SYSTEMS GMBH MUMBAI vs DCIT (IT) 2(2)(1) MUMBAI



15.04.2019 Income Tax 1683-Mum-2015

Text Highlight

Issues & Grounds of
appeal

Arguments

Holding &
Outcome

Elsevier Information Systems GmbH C/o Deloitte Haskins and Sells LLP v/s

Aforesaid appeal has been filed by the assessee challenging the assessment order dated 14th January 2015, passed under section 143(3) r/w section 144C(13) of the Income Tax Act, 1961 (for short "the Act") for the assessment year 2011 12 in pursuance to the directions of the Dispute Resolution Panel 1 (DRP), Mumbai.

2. The core issue which arises for consideration is, whether the amount of ` 8,16,35,185, received by the assessee is in the nature of royalty or fees for technical services, hence, chargeable to tax in India.

3. Brief facts are, the assessee company is a tax resident of Germany. As stated, the assessee maintains an on line database pertaining to chemical information which includes articles on chemistry topic, substance data and inputs on preparation and reaction methods as experimentally validated. By providing access to the database the assessee has earned subscription fee from customers worldwide, including India. For the impugned assessment year, the assessee filed its return of income on 30th March 2012, declaring nil income. In the course of assessment proceedings, in pursuance to a query raised by the Assessing Officer, the assessee submitted that the subscription fee received by the assessee from various customers in India for providing access to its online database is neither in the nature of royalty nor fees for technical services. Thus, it was submitted that in the absence of a Permanent Establishment (PE) in India as per Article 5 of India Germany Tax Treaty, the subscription fee received by the assessee is not taxable in India.

The Assessing Officer after calling for various information including copies of the agreement entered with various Indian entities and invoices raised and examining them was of the view that the subscription fees received by the assessee is in the nature of royalty/fees for technical services, hence, taxable in India. Therefore, he called upon the assessee to explain why the amount received by the assessee towards subscription fee from Indian entities should not be brought to tax in India. In

Law Referred

Income Tax Act, 1961

Section 143(3), Section 144C(13),
Section 165, Section 9(1)(vi), Section
9(1)(vii)

Case Map

This case refers to:

[Director Of Income Tax \(t\) - I Vs A. P. Moller Maersk A-s](#)

You might also like to see:

[Gemological Institute International, Inc Vs Dcit \(t\) Cir 2\(3\)\(2\)](#)

>_I mpFno>_GKOK>oOKmpFmS oSa_ FKIKKSKIKI Ha^ _I S>_
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I KGKs oaPoKGR_SG>\ nKI uSSKm 2RKI KPal K^ oRKmpFnG S oSa_ FK
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>nmKmm^KPa^ _I S_ Gpma^ KI mPal i lauS S_Q>GGKmmoa oRK
I>of>nKSn_aoS_ oRK_>qI KaPI ax>\ox al FKmPal oKGR_ S3\
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>nmKmm^K>IKS_ oRK_>qI KaPFpnS_KmmS_Ga^ K^

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FKS_Q>owI KnS K_oaP K^ >_x R>moa FKQauKI_KI p_i KI oRK
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oa pntKoRK Gai xI SRoS_ oRKI >of>nK^ KmpF^ SckI^ a oRK>nmKmm^K
I a Km_aod >_nPKI >_x av _KI nRS I SRoaa oRKmpFnG SFKI mpGR >m
I SRoaa Gai x oRKI >of>nKPal I KI I al pGsa_ >_I m\K^ I SRoaa
QI >_o\SSK_nKoa >_x i KI na_ v Ra v SrrKmoa pntKoRKI >of>nK^ K
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>IKGa\>dKI Pa^ uI Sapm^ >Q>{ S_Km>_I Zapl_>\mv RSR>IK
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i lauSra_maPnKl uSKmFx dKGR_SS\ al aoRKi i Kl ma__Kl >IKS_oRK
>opl KaPFKmpal dKGR_SS\ nKl uSKm KmpF^ Sockl^ a Fx
i lauS S_Q>GGKmmoa oRKI >oF>nK>nmKnmK Sn_aol K_I Kl S_Q>_x
nKl uSKmS_oRK >opl KaP^ >_>QKI S\^a dKGR_SS\ al Ga_np\o_Gx
nKl uSK KmpF^ Sockl^ a^ Kl Kl x FK>pnrK oRKmpFZGo^ >ockl aPoRK
I >oF>nK SnRSR\ x dKGR_SS\ >_I oRK>I oSKmS_oRKI >oF>nK>I K
Ga\>oKl Fx i Kl ma__Kl v Ra i amKmm[_av \Kl QKaPoRKGRK^ SS\
S_l pmd x^ S_G_ _aoFKm>S oR>o oRK>nmKnmK R>ml K_I Kl Kl >_x
dKGR_SS\ nKl uSKm KmpF^ Sockl^ a oRKi Kl ma__Kl Fx Ga\>oS_Q
>I oSKmPal G K>oS_QI >oF>nK>I K_aol K_I Kl S_Q>_x nKl uSKoa
>_x aPoRKmpFnG FKI m 2RKmpFnG FKI m_KuKl S_oKl >Gov SR oRK
i Kl ma__Kl S_ua\ukl S_oRKI >o Ga\>oa_ 2RK>nmKnmK Sn^ Kl Kl x
i lauS S_Q> P>GSx ca SmpFnG FKI m KmpF^ Sockl^ a p_\Kmm
oRl apQR Rp^ >_ S_oKl uK_oa_oRK>nmKnmK i lauS Km>_x
^ >_>QKI S\^a dKGR_SS\ al Ga_np\o_Gx nKl uSKn^ oRK>^ ap_o
IKGSuKl G_ _aoFKGR>I >oKl S_Kl >mpKmpal dKGR_SS\ nKl uSKm
KmpF^ Sockl^ a oRKK_oS_Ki laGKmmaP>GGKmmS_Q>_I nK>I GRS_QoRK
I >oF>nK SnP\ x >pca^ >oKl >_I I aKm_aol KkpS_K>_x >nmS_o_GK
Ra^ oRK>nmKnmK oa_\x i lauS Km> P>GSx ca SmpFnG FKI m
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Zapl_>|m>I K Ga\>oKl 2RKI >oF>nKl aKm_aoi lauS K>_x
Gpna^ SnKl I Km i a_nKoa >_x mi KG GkpKl SKmaPoRKmpFnG FKI m
2RKI >oF>nK Snl KnS_Q_Kl ca i lauS K^ p\oS \K>_mv Kl m_K>I ca
oRKkpKl x I >SnKl Fx oRKGS_oF>nKl a_[Kx v all mK_oKl Kl S_oRK
nK>I GRK_QS_K KmpF^ Sockl^ a S^ >x ma R>i K_oR>o>
mpFnG FKI >PcKl mpFnG FS_Qca I >oF>nK^ >x _ao>GGKmmoRK
I >oF>nK>o>\` _mpGR KuK_op>\Sx oRKkpKnoa_aPI K_I Kl S_Q
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mpFnG S oSa_ FKI KGsuKl Fx oRK>nmKnmK G_ _ao>na FKd K>oKl
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^ KoRal G_ >GGKnmPal oRKS av _ FK_K• o>_I pntK oSm>\na_ao
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u>| SapmZapl_>\m>| KK_dKI KI >_I moal KI S_ oRKI >oF>nK S_ >
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oRK^ ^ 2 RKpntKI maPoRKa_ \S_KI >oF>nK G_ >GGKnmSoRI apQR
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>QI KK^ K_ov S R oRK>nmKnmKK Pal >GGKnm S_QoRKI >oF>nK 9 RSK
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>QI KK^ K_o^ oRK>nmKnmKKQI >_om_a_ KwGpntK>_I _a_
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oRK^ i Kl Gí oF\Ka_ >Ga^ i poKl mG KK_ ca poRal SntKl 3ntKl mí

„†”..J K^ auk^ aFnG l Kal ^ al Sx S_ >_x v >x >_x Gai xl SQRo
_aoSKn^ adRKl _aoSKmal l SntG>S Kl m>moRKx >i i K>l S_ oRK
1pFnG FKI - lal p Gmí al

„††” 1pFnG_oS\lx al mxmk^ >oS\lx l Kl lal p G^ l K>S_ al
l Kl Snt Sfpck oRK1pFnG FKI - lal p Gmí

poRal SntKl 3ntKl mv Ra >l KSl Kl K_l K_oGa_d >Gsa_m^ >x pntK
oRK1pFnG FKI - lal p Gma_\x Pal oRKi pli antkmaPoRKGa_d >Gkl
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>mmKmmK>_l >_x p_>poRal S Kl l Kl Snt SfpoSa_ aPoRKmpFnG FKI
i lal p Gmv RSR^ >x R>l^ oRK>mmKmmK>_l Smmipi i \S Kl Sn
i laRFS Kl \>pntK..† aPoRK>Q KK^ K_oí l auS KmoR>o oRK
>mmKmmKl KntKl ukmoRKl SQRoca v SRI l >v Ra^ oRKmpFnG FKI
i lal p GmGa_dK_oR>o S_a \a_QK l K>S_ moRKl SQRoca i l auS K
al oR>o S R>ml K>ma_>F\KQ ap_l moa FK\Skuk Snp_\>v Pp^a
R>l^ Pp^a P>ntKal S_R S_QS_Q mi Kl G>pntK† aPoRK>Q KK^ K_o^
mpFnG FKI nR>\ i >x oRKmpFnG S oSa_ FKKca oRK>mmKmmK>mmK
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1GRKl p\K„ v SRS_ †f l >xmaPoRKl >dKaPS_uaSK \>pntK^” aP
oRK>Q KK^ K_omoS p\>dkmoRKl pl >osa_ aP>Q KK^ K_oRa^ „no
KFl p>l x ..f„f ca †f oR p_K..f„f v SR>_ ai oSa_ Pal l K_Kv >\ aP
oRK>Q KK^ K_oPal >_ >l l Sosa_ dKl^ pi a_ ^ pqp>\ >Q KK^ K_o

„...2Rpna_ l K>l S_QaPoRK>Pal Km>S S_ i al o_ odkl^ maPoRK
>Q KK^ K_oS SnuKl x^ pGR GK>l oR>o oRK>mmKmmK R>mG K>dKl >
l > oF>ntKv RKl KS_ oRKl > o l K>oS_Qca RK^ Snt x >l K Ga\\>dKl
Ra^ u>l SmpmZapl_>lm>_l >l oSKm>_l >l Kmoal Kl S_ >

mpFmG \$ oSa_ PKKl KGSuKl Fx oRK>nmKnmK• omS_ ca oRKl K• _SSa_ aPl ax>\ox >mi laUS Kl p_l Kl l d SSK,,...aPoRK _l S_ Kl ^ >_x 2>w2l K>ox^- l oSSK,,...,, aPoRK2>w2l K>ox i laUS KmR>ol ax>\ox >_l PKmPal dGR_ SS\ nKl uSSKm>l Srs_QS_ >Ga_d >GoS_Qm>dK>_l i >S_ ca >l KnS_ K_oaPoRKaoRKl Ga_d >GoS_Qm>dK^ >x FK>wKl S_ oRKaoRKl m>dK_ mi Kl oRKi \>S_ ^ K>_S_ QaPoRK>Pal Km>S i laUSrSa_ a oRKmpFmG \$ oSa_ PKKi >S_ ca oRK>nmKnmK SnaI l S_>l Sx o>w>FKS_ Kl ^ >_x^- av KuKl^ a l oSSK,,...>\ma i laUS KmPal o>w>oSa_ aPl ax>\ox >_l PKmPal dGR_ SS\ nKl uSSKmS_ _l S_ mpFZGGo ca Ga_l Ssa_ oR>o oRK o>w\KuS>FKmR>_aoKwGKl „f á aPoRKQl arm>^ ap_oaPl ax>\ox al PKmPal dGR_ SS\ nKl uSSKm l oSSK,,...† aPoRK2>w2l K>ox l K• _Kml ax>\ox S_ oRKPal\lav S_ Q ^ >__Kl^-

Æ2RKoKl^ Æax>\oSKnÇ>mpnKl S_ oRsn l oSSK^ K>_mi >x^ K_om aP>_x [S_l l KGSuKl >m> Ga_nS Kl >oSa_ Pal oRKpnKaP^ al oRK l SRoca pnKa^ >_x Gai xl SRoaP\SKl >l x^ >l oSSGal nGK_ oS_ G v al [^ a S_ Gpl S_ QGS_ K^ >caQl >i R• \^ mal • \^ mal o>i KmpnKl Pal l >l Sa al d\KuSra_ Fla>l G>moS_Q>_x i >dK_ o^ d >l K^ >l [^ a GS_ K^ >caQl >i R• \^ mal • \^ mal o>i KmpnKl Pal l >l Sa al d\KuSra_ Fla>l G>moS_Q^ >_x i >dK_ o^ d >l K^ >l [^ a l KnS_ al ^ al Kl^ a i \>_a nKG KoPal^ p\> al i laGnm^ al Pal oRKpnKaP^ al oRK l SRoca pnKa^ S_ l pml S\^ a Ga^ ^ Kl GS\ al nGK_ oS_ GKkpS^ K_ o^ al Pal S_ Pal^ >oSa_ Ga_ Gk_ S_ QS_ l pml S\^ a Ga^ ^ Kl GS\ al nGK_ oS_ G Kwi Kl SK_ GKÇ

„†^- mi Kl oRK>Pal Km>S l K• _SSa_ aPl ax>\ox S_ oRK o>wd K>ox^ >_x >^ ap_ol KGSuKl Pal pnKaPal l SRoca pnKaP>_x Gai xl SRoa al \SKl >l x^ >l oSSGal nGK_ oS_ Gv al [^ a KoG^ G_ FKd K>dKl >m lax>\ox^- _oRK P>GmaPoRKi l KnK_ oG>nKa^ oRKl KSn_a l Sni p dK oR>o oRK>nmKnmKR>mCa\>dKl l > o> Pa^ u>l SapmZapl _>\m>_l >l oSSKn^ v RSSR >l KaoRKl v Srk>u>S>FKPal mpFmG \$ oSa_ ca oRK QK_ Kl >l i pF\SS^ >_l K_ dKl Kl oRK^ S_ ca oRKl > o>F>nKS_ mlpGopl Kl ^ >__Kl^- oSn>\na GK>l Pa^ oRKoKl^ maP mpFmG \$ oSa_ >Ql Kk^ K_ o^ oRK>nmKnmKR>m_aod >_nPKl Kl pnKal l SRoca pnKaP>_x Gai xl SRoaP\SKl >l x^ >l oSSGal nGK_ oS_ G v al [^ ca SmpFmG SFKl m^ 9 R>o oRK>nmKnmKR>ml a_ KSn^ SR>m >\lav Kl Gpma^ Kl moa >GGnmSml > o>F>nK>_l poSS_ KoRK

ap_nkI Pal oRK>nmKmmK 2RK • I noI KGSa_ v RSR v K^ >x I KFI
ca SndRKI KGSa_ aP poRal Sx Pal I u>_GK0p\|S_QS_ p_ å I>I
1d KKO mi >_>^a 1^- a »..Š... 20 000 v RKI KS_ oRK>nmKmmK
Ga_GI_KI Sna_ >S_ oS_ S_Q>I > oF>nkPaP pns_Kmm_Pal^ >osa_
0Ki al om» 0m¼ 0 Sna_ no>_I>I S_KI i lal pGaP p_ å I>I
1d KKO mi >_>^a 1^- a i lauS S_QoRKPa\lav S_QS_Pal^ >osa_ S_
I Kmi KGaP> Ga^ i >_x©

S¼ >Gop>\ S_Pal^ >osa_ a_ oRKkwSmK_Ga^ ai KI >osa_mf • >_GS\
Ga_I Ssa_a^ >_>QK^ K_oKwi KI SK_Ga^ \S_KaPFpns_Kmmf P>SSSKm
>_I \aG_osa_maPi I ami KGo´

SS¼i KGS\
uK_om>mv KI \>m>_x mp Sna_ \K>_mf ZI Q^ K_omal
i I KuSapml > oF KS_QF>_I pi om´

SS¼ >_I S_QI KI >osa_mRS >_I >Ggap_om´

S¼ >I K_oGa^ i >_x > } \S_dKI Ga_GI_a mpFnS S_I SKmFI >_GRKm
>_I I Sna_mf I KFI KI v SR_>^ K>_I å 3 # 1_p^ FK´
>_I

u¼ I >oS_Qv RSR v ap\I RKi ca i I KI Sbv RSR i I ami KGo v S\i >x
mav \x al _ao>o>\`

„^` Gpma^ KI mpFnG SFI G_ >GGmmORKI > o real KI S_ oRK
I > oF>nkFx i >x S_QmpFnG S_osa_ 2RK KI >I o^ K_oRKI oRK
mpFnG S_osa_ i >S ca p_ å I>I 1d KKO mi >_>^a 1^- a Pal
>GGmmS_QoRKI > o ca FKS_ oRK_> qI KaPI ax>\ox` 2RK poRal Sx
Pal I u>_GK0p\|S_Q>P KI I K>\S_Qv SR oRK SmpKp\oS_ >dKx
Ga_GpI KI oR>o oRKmpFnG S_osa_ I KGSuKI Fx p_ å I>I 1d KKO
mi >_>^a 1^- a Pal >\lav S_Q>GGmmca oRKI > oF>nk Sna_ oS_ oRK
> qI KaPI ax>\oxµFKmPal dGR_S_ \nkI uSKm a\lav S_QoRK
>Pal Km>S I KGSa_a oRK2I Sfp_>I^ R^ KI >F>I K_GR^ S_ 2%uµm
KI S\> K>\oRG>I K d^-1.f„Š ŠŠ o w^ >_ _Ga^ t fO v RSK
Ga_nS KI S_QoRK_> qI KaPmpFnG S_osa_ i >S ca > 3^-1 F>nkI
Ga^ i >_x uS^- RK^ S_ \ Fnd >G 1KI uSKm v RSR Sna_ oRKm^ K
\S_KaPFpns_Kmm>_I Sna_ o dKI ca FK oRK Ga^ i KoSal aPoRK
>nmKmmK^ RKI oR>o oRKmpFnG S_osa_ i >S Pal a_ \S_K>GGmmca

S_GpI Km^S\K>|x|>F>nK^ FpooRK_ RKFK\ S_KI|al aP
IK>na_S_QS>mf pGR>moRKi >x^ K_ov >m_aoPal prnKaP
Gai xl SQRoaP\SK>|x|>F>nKFpoa_\x Pal >GGKmmca oRK\SK>|x
|>F>nKp_I KI \S SKI _a_KwGpmsuK>_I _a_d>nFKI >FK
\SK_GK uK_I pl S_QoRK Gapl nKaPRK>I S_QFKPal Kprn\K>I_KI
Ki >I o^ K_o\0Ki |Krk_o>S\K Gapl _aol K^ a_md >oK>moa Rav
oRKI Kv >mpnKaPGai xl SQRo_ _apl Ga_nS KI KI uSkv^ Sv >m
nS i \x >GnKaPGai xl SQRoK ^ >oK S\>_I oRKI KPal KoRK
S i pQ_KI i >x^ K_cmG__aoFKd K>oKl >ml ax>\ox i >x^ K_om
2RSnuSkv Sn>\na mpi i al oKl Fx a_3FK a^ F>x SQR apl o'm
Zl Q^ K_oS oRK GnKaP 2 »_oKl _>osa_>2>w>osa_¼u p_å
|>I md KKo _Pal^ >osa_

1KI uSKm_I S » ¼ d^-1..f,,,^0 †† 20 OE µ^1..f,,,^0 ..f
oW^ >__Ga^ %OE Ç

„%2RKm>^ KuSkv v >m>Q>S_Kwi |KmmKI Fx oRK2I Fp>_S 2
uµm9 K\mi p_ ali al >osa_ d^-a1..f,,Š° ŠŠ oW^ >__Ga^ „%0^- P
v Kkw>^ S_KoRK P>GomaPoRKi |Krk_o>i K>S_Zpwo>i amoSa_ ca
oRK P>GomaPoRKI KGsa_ml KFKI |KI ca RKI KS_FKPal K^ S_G_FK
nKk_oR>o oRK P>Gom>I K>^ amo S_K_oss>_I >[S^- _oRKI KFKI |KI
GnKmoRK>mnKmmKmv KI K>\na ^ >S_oS_S_QI >F>nKmaP
S_Pal^ >osa_Ga\>oKl Pa^ u>I SapmZapl _>|m>_I >I oSKm>_I
>\lav KI >GGKmmca oRK prnKI moa prnKmpGR^ >oKl S\>ml KkpS KI Fx
oRK^ ^ KKI S_QS_uSkv oRKI >osa_\>S lav _S oRKI KGsa_m
»mpi |>¼ oRKi >x^ K_ol KGKS\KI Fx oRK>mnKmmK R>moa FK RKI ca
R>uKFKK_I KGKS\KI Pal prnKaPGai xl SQRoKl >I oSKI >oRKI oR>_Pal
prnKaPal |SQRo ca prnKaPGai xl SQRo

„Š^- >uS_QRKI na^ oRK_Kwo SmpKv RSGR>I S\Kmpal
Ga_nS KI >osa_Sn v RKoRKI oRKmpFnG S oSa_FKKG_ FKd K>oKl >m
FKKmPal oKGR_SS> nKI uSKm ml SnQmmKI K>I\SKI^ a S\SnKuS K_o
oR>o oRK>mnKmmK R>mGa\>oKl |>F> Pa^ u>I SapmZapl _>|m>_I
>I oSKm>_I i po oRK^ S_>md pGpl KI ^ >__KI S_oRKI >F>nKca
^ >[K S^ al KprnKI P SK_I \x >_I FK_K^ GS> ca oRK
prnKI mpQmoa^ KI mv Ra v >_oca >GGKmmoRKI >F>nK^ 2RK>mnKmmK
R>m_KSRKI K^ i \axKI >_x oKGR_SS> \unf S\KI i KI na_ ca i lauS K
>_x^ >_oKl S\ al oKGR_SS> nKI uSK_al oRKI KSn>_x I S K G

>nmkmmkR>mk^ \axkl >_x n| S\Kl i Kl na __Kl R>uS Q| _av \Kl QK
aPGRK^ S>\ S_l pnd x KSRKl oa >mmSro S_ Ga\\>oS_Q>l oSSKmF a^
Zapl _>\mu^ >Q_{ S_Kmv RSSR>l Ki pF\SSx >u>S>FKal oRl apQR
oRK^ oRK>nmkmmkKi l auS KmS nd pGsa_moa mp FmG FKI mPal
>GGmmS_QoRka_\S_Kl >oF>nk 2RK>nmkmmkKkuK_ l aKm_ao>\okl
al ^ al Sx S_ >_x ^ >__Kl oRK>l oSSKmGa\\>okl >_l mreal Kl S_ oRK
l >oF>nk _ oRK>Pal Km>S uSkv aPoRK^ >okl^ a oRKmp FmG S oSa_
FKKl KGSiKl G__aoFKGa_nS Kl Kl >m> FKKPal oKGR_ S>\ nkl uSSKm
>mv Kl\ x v >x aPS\pnd >osa_v K^ >x Ppl oRkl aFmkl uk^ a_\S_K
l >oF>nkml Kl l auS Kl Fx 2>w^ >_a 20 a_\S_K^a KoG v RSSR>l K
>GGmmF\Ka_ mp FmG S oSa__aoa_\x oa i l aPKmSa_>\mFpo>\na
>_x i Kl na_ v Ra^ >x FKR>uS_QS_dKl KmS_ oRKmp FZKaP\>v ^
9 RK_ > mp FmG FKI >GGmmkmoRka_\S_Kl >oF>nk^ >S_ oS_Kl Fx
2>w^ >_μ 20 a_\S_K KoG Rka_\x QKcm>GGmmoa > Gai xl SSRdKl
>l oSSKal zpl Q^ K_o>_l _ao oRK Gai xl SSRo 1S S>l SndRK G>nk
v SR oRK>nmkmmkK 2RKl KPal K^ S_ oRK P>GomaPoRKi l KntK_o G>nk^
oRKmp FmG S oSa_ FKKl KGSiKl Fx oRK>nmkmmkK G__aoFKd K>okl
>ml ax>\ox p_l Kl l oSK„..»†¼aP _l S> Kl^ >_x 2>w2l K>ox^

„< ^ _ uSkv aPoRK>Pal Km>S^ a oRK>l l Sosa_ ^ >l KR>moa FK
l K\Kokl^ a>nk^ oRKi >x^ K_ol KGSiKl Fx oRK>nmkmmkK Sna_\x S_ oRK
_>qpl KaPFpnS Kmni l a• ov RSSR G__aoFKFl apQRoa o>wS_
l S> S oRK>FmK_GKaP- ^

l ap_l m>l K>\lav Kl ^

„CE _ oRKl Kmp\o^>i i K>\ Snd>\lav Kl ^

%d l Kl i la_ap_GKl S_ oRKai K_ aploa_ „^ f†.f„CE

1 μ- l>l KKi ^ Rav l Rplx

1K↑ m>_l Ga_l Ssa_m | , l S>G i a]Sx

`hwSRnö „, f: ¼ \$Kkol 2KGR^ [Qw1` [onS^l - t n¼ nl ¼ [[0SRnl

OKl Kk Kl ¼