

* IN THE HIGH COURT OF DELHI AT NEW DELHI

+ S.T.APPEAL No. 1/2009

Reserved on : August 19, 2009
Pronounced on : September 8, 2009

COMMISSIONER, VAT, TRADE AND TAXES
DEPARTMENT

...Appellant

Through: Mr. Parag Tripathi, ASG with
Mr. H.C. Bhatia, Mr. H.L. Taneja, Advocates

VERSUS

M/s. T. & T. SOLUTIONS

....Respondent

Through: Mr. Balram Sanghal, Advocate

CORAM:

HON'BLE MR. JUSTICE A.K. SIKRI

HON'BLE MR. JUSTICE VALMIKI J.MEHTA

1. Whether the Reporters of local papers may be allowed to see the judgment?
2. To be referred to the Reporter or not?
3. Whether the judgment should be reported in the Digest?

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VALMIKI J.MEHTA, J

1. For the reasons stated in S.T. Appeal No. 10/2009 titled as Commissioner, VAT, Trade and Taxes Department vs. International Travel House Ltd., the present appeal is also dismissed. We hold in the facts of the present case that neither the contract in question can be

artificially split up/severed and also that the possession and control of the vehicles continue to remain with the owner of the vehicles and thus there is no transfer of the right to use the goods as envisaged in Article 366(29A)(d).

2. The appeal is dismissed leaving the parties to bear their own costs.

VALMIKI J.MEHTA, J

A.K. SIKRI, J

September 8, 2009

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