

IN THE HIGH COURT OF DELHI AT NEW DELHI

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Judgment delivered on: 02.05.2016

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W.P.(C) 1625/2014 & CM 3374/2014

TIM DELHI AIRPORT ADVERTISING PVT. LTD. Petitioner

versus

**SPECIAL COMMISSIONER - II, DEPARTMENT
OF TRADE & TAXES AND ORS.**

..... Respondents

Advocates who appeared in this case:

For the Petitioner : Mr N. Venkatraman, Senior Advocate
with Mr Nand Kishore, Ms Anshul Verma
and Ms Amoha Sharma.

For the Respondents : Mr Satyakam, Additional Standing Counsel
for R-1 to 3.

Mr Rahul Kaushik, Senior Standing Counsel
CBEC with Mr Bhavishya Sharma for R-4.

CORAM:

JUSTICE S.MURALIDHAR

JUSTICE VIBHU BAKHRU

JUDGMENT

VIBHU BAKHRU, J

1. The Petitioner, a company incorporated under the Companies Act, 1956, has filed the present petition under Articles 226 and 227 of the Constitution of India, *inter alia*, impugning separate notices of default assessment dated 5th August, 2013 whereby the Petitioner's entire turnover for the period 2010-11 and 2011-12 has been assessed to Value Added Tax (VAT) and penalty and interest has also been levied in

addition to the tax assessed. The Petitioner also impugns an order dated 7th February, 2014 as rectified by an order dated 13th February, 2014 passed by the Special Commissioner (VAT) directing a deposit of Rs.3,14,00,000/- - being 20% of the disputed demand of VAT and interest for the period 2011-12 - as a pre-condition for hearing the objections filed by the Petitioner in respect of demand raised for the financial year 2011-12. In addition, the Petitioner also impugns a ruling dated 6th April, 2011 made by the Commissioner (VAT) under Section 85 of the Delhi Value Added Tax Act, 2004 (hereafter 'the DVAT Act') whereby the Commissioner has held that advertisement hoardings, panels, display boards, kiosks etc. are 'goods' as defined under Section 2(m) of the Act and the advertisers are liable to pay VAT on the revenue received on account of deemed sale resulting from transfer of the right to use the said hoardings, panels, display boards, kiosks etc. A further challenge is also laid to the notices under Section 59 of the DVAT Act dated 8th May 2013 and 21st October 2013 requiring the Petitioner to produce the documents stated therein for the period of 2012-13.

2. The principal controversy involved in this petition is whether the Petitioner, who is a licensee in respect of certain advertisement display sites (hereafter 'the Sites'), would be liable to pay VAT on the revenue

earned from display of advertisement at the Sites. According to the Petitioner, the Sites are being used by the Petitioner itself for rendering services and there is no transfer of any right to use those sites as alleged by the Revenue. The Revenue, on the other hand, contends that the Sites for display of advertisements are 'goods' and the Petitioner has transferred the right to use those goods to various advertising agencies/advertisers, who use the Sites for display of their advertisement and/or advertisements of their clients.

Factual background

3. The Delhi International Airport Ltd. (hereafter 'DIAL') had entered into Operations, Management and Development Agreement dated 4th April, 2006 (hereafter 'OMDA') with the Airport Authority of India (hereafter 'AAI') whereby AAI has granted DIAL, the exclusive right and authority to operate, maintain, develop, design, construct, upgrade, modernize, finance and manage the Indira Gandhi International Airport. With the view to develop, setup, operate, maintain and manage various sites for display of advertisement, DIAL issued a Request For Proposal ('RFP') on 11th March, 2010 requesting interested parties to bid for participating in a joint venture company which would be: (i) licensed for establishing, setting up, developing, operating, maintaining and managing

the Sites for display of advertisements; and (ii) granted rights to procure install and maintain Master Antenna Television Screens (MATV) and wall clocks at certain locations and display of brand logos in terms of the Sponsorship Agreement. The Petitioner successfully participated in the bidding process and was granted the licence for designing, setting up, developing, operating and maintaining the Sites for display of advertisements in terms of a licence agreement dated 17th August, 2010 (hereafter 'the Licence Agreement').

4. The Sites are located within or in the vicinity of the Indira Gandhi International Airport, which is a secured area, and as such, access to the Sites is highly restricted. The Petitioner asserts that its business model is that it enters into agreements with various persons including advertisement agencies in terms of which the advertisement content and/or advertisement material is provided by the advertiser. The Petitioner then prints and mounts the advertisement at the Sites and is remunerated for the same.

5. DIAL has also entered into a Sponsorship Agreement dated 17th August, 2010 and a supplementary agreement dated 18th August, 2011 with the Petitioner whereby, the Petitioner has been granted a non-exclusive licence for procuring, acquiring, installing, managing,

maintaining and upgrading 318 nos. MATVs at designated locations at Indira Gandhi International Airport, New Delhi. The Petitioner is licensed to display brand logos on the said screens. The Petitioner states that pursuant to the aforesaid agreement, the Petitioner has entered into an agreement with M/s LG Electronics India Pvt. Ltd. (hereafter 'LG') for installation of 318 MATVs at various display sites at Terminal-3 of the Indira Gandhi International Airport at New Delhi.

6. According to the Petitioner, it is rendering a service which falls within the taxable services of “sale of space or time for advertisement” as defined under Section 65(105) (zzzm) of the Finance Act, 1994. The Petitioner was also duly registered with the Service Tax Department and regularly filed its returns of service tax in respect of the aforesaid services for the period August, 2010 to June, 2012.

7. The Finance Act, 1994 was amended w.e.f. 1st July, 2012 and a negative list of services was introduced by virtue of Section 66D of the Finance Act, 1994 specifying the services that were not exigible to service tax. It is asserted that the service pertaining to *selling of space or time slots for advertisements other than advertisements broadcasted by radio or television*, is covered under the said list and, according to the

Petitioner, the services rendered by it in respect of advertisement are thus exempt from the levy of service tax with effect from 1st July, 2012.

8. In the meantime, on 6th April, 2011, the Commissioner (Trade and Taxes) Delhi, VAT passed an order under Section 85 of the DVAT Act, *inter alia*, holding as under:

“a) The advertisement hoardings, panels, display boards, kiosks etc., whether attached to immovable property/earth or not, are goods as defined under section 2(m) of the DVAT Act, 2004.

b) The advertisers are liable to pay Value Added Tax on the revenue received on account of deemed sale due to transfer of right to use of these hoarding, panels, display, kiosks etc.”

9. In the aforesaid order, the Commissioner relied on the decision of the West Bengal Tax Tribunal in the case of **Selvel Advertising Private Limited v. Commercial Tax Officers, Alipore Charge:** (WBTT) (1993) **89 STC 1** as well as the decision of the Tamil Nadu Taxation Special Tribunal in **Upasana Finance Ltd. v. State of Tamil Nadu and Anr.:** (1999) **113 STC 403** wherein the Tribunals had held hoardings to be goods and letting of such hoardings as constituting a transfer of rights to use goods and thus, exigible to sales tax as a deemed sale.

10. Thereafter, the Value Added Tax Officer (hereafter 'VATO') issued a notice dated 8th May 2013 under Section 59 of the DVAT Act calling upon the Petitioner to submit details in respect of financial years 2009-10, 2010-11, 2011-12 and 2012-13 for the purposes of assessment under the DVAT Act. The Petitioner responded to the aforesaid notice by asserting that it was not engaged in any transaction that would constitute a sale within the meaning of clause (zc) of Sub-section (1) of Section 2 of the DVAT Act. The contention advanced by the Petitioner was not accepted and the VATO issued separate notices of default assessment dated 5th August, 2013 in respect of the financial years 2010-11 and 2011-12 imposing VAT of Rs.6,46,29,253/- along with interest of Rs.2,20,18,213/- and a penalty of Rs.7,62,62,456/- for the year 2010-11; and VAT of Rs.13,21,99,660/- along with interest of Rs.2,51,54,154/- and a penalty of Rs.8,72,51,736/- for the year 2011-12.

11. The Petitioner filed its objections against the aforementioned notices for default assessment before the Special Commissioner (VAT) on 7th October, 2013. The Petitioner also filed an application seeking complete waiver of pre-deposit for hearing the objections. Whilst, the matter relating to the financial years 2010-11 and 2011-12 was pending, the VATO issued another notice under Section 59 of the DVAT Act on

21st October, 2013 calling upon the Petitioner to submit the details for the financial year 2012-13. The Petitioner filed its detailed response to the aforesaid notice on 18th November, 2013 and was also afforded a hearing on 16th December, 2013. We have been informed that the matter relating to the year 2012-13 is still pending before the VATO.

12. Thereafter, on 7th February, 2014, the Special Commissioner (VAT) took up the objections and passed an order directing the Petitioner to deposit a sum of Rs.3,14,00,000/- as a pre condition for hearing the objections. The order erroneously indicated that the said condition of pre-deposit of the amount was agreed to by the Petitioner. Therefore, the Petitioner was constrained to file an application for rectification of the order dated 7th February, 2014 which was allowed by the Special Commissioner (VAT) by an order dated 13th February, 2014. Thereafter on 26th February, 2014, the objections filed by the Petitioner for waiver of pre-deposit was taken up for hearing and was adjourned.

13. The Petitioner apprehends that its objections would be rejected and, therefore, has filed the present petition.

14. At the outset, we must state that the question whether the levy of service tax and VAT/Sales Tax are mutually exclusive, is no longer *res integra*.

15. The legislative competence of the Parliament to tax Services is traced to entry 97 of list I of the Seventh Schedule to the Constitution of India while the power of a State to levy Sales Tax or VAT is traced to entry 54 of List II of the Seventh Schedule to the Constitution of India. Undisputedly, States have the power to levy sales tax/VAT but the same is subject to the transaction falling within the parameters of a 'sale'. Taxing a transaction of rendering service would fall outside the legislative competence of a State legislature and thus, even by a device of legal fiction, such transactions cannot be subjected to levy of Sales Tax or VAT.

16. In **Gujarat Ambuja Cements Ltd. v. Union of India**: (2005) 274 ITR 194 (SC), the Supreme Court had held that “*This mutual exclusivity which has been reflected in Article 246(1) means that taxing entries must be construed so as to maintain exclusivity. Although generally speaking a liberal interpretation must be given to taxing entries, this would not bring within its purview a tax on subject matter which a fair reading of the entry does not cover. If in substance, the statute is not referable to a field*

given to the State, the court will not by any principle of interpretation allow a statute not covered by it to intrude upon this field.”

17. Following the aforesaid decision, the Supreme Court in **Bharat Sanchar Nigam Ltd. v. Union of India: 2006 (3) SCC 1**, held that: “No one denies the legislative competence of the States to levy sales tax on sales provided that the necessary concomitants of a sale are present in the transaction and the sale is distinctly discernible in the transaction. This does not however allow the State to entrench upon the Union List and tax services by including the cost of such service in the value of the goods. Even in those composite contracts which are by legal fiction deemed to be divisible under Article 366(29-A), the value of the goods involved in the execution of the whole transaction cannot be assessed to sales Tax.”

18. Insofar as the legislative competence of Parliament or State to make a particular legislation is concerned, the same has to be considered in the context of the subject of the legislation. In **Union of India v. Shri Harbhajan Singh Dhillon: (1971) 2 SCC 779**, a Constitution Bench of the Supreme Court applied the doctrine of pith and substance in order to examine whether imposition of wealth tax on agricultural lands, by virtue of an amendment to the definition of 'net wealth' under the Wealth Tax

Act brought about by the Finance Act, 1969 fell within the legislative competence of the Parliament or the States. The Supreme Court has also in several cases explained the difference between the incidence of tax and the measure of tax. In several cases, it is seen that the subject and the pith and substance of two or more taxing statutes are different but the measure of such taxes is similar or overlapping.

19. In **Governor General in Council v. Province of Madras: (1945) FCR 179 P.C.**, the Court explained the distinction between the subject of tax and measure of tax in the context of duties of excise and sales tax in the following words:

“...The two taxes, the one levied upon a manufacturer in respect of his goods, the other on a vendor in respect of his sales, may, as is there pointed out, in one sense overlap. But in law there is no overlapping. The taxes are separate and distinct imposts. If in fact they overlap, that may be because the taxing authority, imposing a duty of excise, finds it convenient to impose that duty at the moment when the excisable article leaves the factory or workshop for the first time upon the occasion of its sale.....”

20. In **Federation of Hotel & Restaurant Association of India v. Union of India: (1989) 3 SCC 634**, the Supreme Court referred to the Aspect doctrine and explained that “*the law ‘with respect to’ a subject might incidentally ‘affect’ another subject in some way; but that is not the*

same thing as the law being on the latter subject. There might be overlapping; but the overlapping must be in law. The same transaction may involve two or more taxable events in its different aspect.”

21. However, in ***Bharat Sanchar Nigam Limited*** (*supra*), the Supreme Court explained that the Aspect doctrine only dealt with the issue of legislative competence. In a later decision in ***Imagic Creative Pvt. Ltd. v. Commissioner of Commercial Taxes & Ors.***: (2008) 2 SCC 614, the Supreme Court unequivocally held that the levy of service tax and VAT were mutually exclusive and even in cases of composite contracts, sales tax would not be payable on the value of the entire contract irrespective of the element of service provided.

22. In cases where the contracts are indivisible - other than those contracts which are by legal fiction deemed to be divisible under Article 366 (29-A) of the Constitution of India - the intention of the parties to the transaction would be material. While, considering the issue whether providing SIM (Subscribers’ Identification Module) Cards would be chargeable to sales tax, the Supreme Court, in ***Bharat Sanchar Nigam Limited*** (*supra*) held that: “*if the SIM card is not sold by the assessee to the subscribers but is merely part of the services rendered by the service providers, then a SIM card cannot be charged separately to sales tax. It*

would depend ultimately upon the intention of the parties. If the parties intended that the SIM card would be a separate object of sale, it would be open to the Sales Tax Authorities to levy sales tax thereon.”

23. In view of the above, if a transaction has been held to be one of providing services then the same would not be chargeable to VAT. The dominant object of the transaction (other than those deemed to be divisible under Article 366 (29-A) of the Constitution of India) would be determinative of the nature of the transaction and consequently, dispositive of the question whether the same could be assessed as a 'sale' within the meaning of Section 2(1)(zc) of the DVAT Act.

24. The question whether a transaction would fall within the parameters of a deemed sale or a service is essentially a question of fact and would have to be determined in appropriate proceedings. The fact that the Assessee has filed its returns for service tax and also paid service tax may not be determinative of the true nature of the transaction and certainly, the authorities under the DVAT cannot be precluded from independently examining the transactions in question.

25. The objections filed by the Petitioner against notices of default assessment are pending consideration before the Objection Hearing

Authority and, therefore, we do not consider it apposite to determine the question whether the transaction entered into by the Petitioner or the revenue earned by it would be assessable to VAT as a deemed sale by virtue of clause (vi) of Section 2(1)(zc) of the DVAT Act, that is, whether there is any transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration. However, we feel that it is necessary to reiterate certain established principles. In ***Bharat Sanchar Nigam Ltd.*** (*supra*) the Supreme Court had explained that to constitute a transaction of transfer of a right to use goods, the transaction must have the following attributes:

- “(a) There must be goods available for delivery;
- (b) There must be a consensus ad idem as to the identity of the goods;
- (c) The transferee should have a legal right to use the goods - consequently all legal consequences of such use including any permissions or licenses required therefore should be available to the transferee;
- (d) For the period during which the transferee has such legal right, it has to be the exclusion to the transferor - this is the necessary concomitant of the plain language of the statute - viz. a "transfer of the right to use" and not merely a licence to use the goods;
- (e) Having transferred the right to use the goods during the period for which it is to be transferred, the owner cannot again transfer the same rights to others.”

26. It is relevant to state that Article 366 was amended by the 46th

Amendment to include Sub-Article 29-A which reads as under:-

“4. Amendment of article 366. - In article 366 of the Constitution, after clause (29), the following clause shall be inserted, namely:-

(29A) “tax on the sale or purchase of goods” includes-

(a) a tax on the transfer, otherwise than in pursuance of a contract, of property in any goods for cash, deferred payment or other valuable consideration;

(b) a tax on the transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract;

(c) a tax on the delivery of goods on hire-purchase or any system of payment by instalments;

(d) a tax on the transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration;

(e) a tax on the supply of goods by any unincorporated association or body of persons to a member thereof for cash, deferred payment or other valuable consideration;

(f) a tax on the supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink (whether or not intoxicating), where such supply or service is for cash, deferred payment or other valuable consideration, and such transfer, delivery or supply of any goods shall be deemed to be a sale of those goods by the person making the transfer, delivery or supply and a purchase of those goods by the person to whom such transfer, delivery or supply is made;’.”

27. Clause (vi) of Section 2(1)(zc) of the DVAT Act is identically worded as clause (d) of Article 366 (29-A) of the Constitution of India. It is important to note that under the expanded scope of 'tax on the sale or purchase of goods', tax on *transfer of the right to use goods* has been included; this is not the same as a *tax on the use of goods* and the two expressions cannot be read synonymously. Therefore, for a transaction to fall within the meaning of Section 2(1)(zc)(vi) of the DVAT Act, it is necessary that there should be a transfer of the right to use.

28. In the **State of Andhra Pradesh and Anr. v. Rashtriya Ispat Nigam Ltd.:** (2002) 3 SCC 314, the Supreme Court rejected the contention of the State of Andhra Pradesh that higher charges collected by Rashtriya Ispat Nigam Ltd. (Respondent therein) for sophisticated machinery provided to the contractors was liable to be assessed to tax under Section 5-E of the Andhra Pradesh General Sales Tax Act, 1957. In that case, the Respondent, Rashtriya Ispat Nigam, had contracted certain works to contractors and had also undertaken to supply sophisticated machinery for the purposes of executing the contracted works in consideration for certain charges. The Supreme Court upheld the decision of the High Court that the hire charges collected were not taxable under Section 5-E of the Andhra Pradesh General Sales Tax Act

as the transaction did not involve the transfer of the right to use the machinery in favour of the contractors. On analysis of the various clauses of the concerned agreements, the Court was of the view that although the sophisticated machinery was made available to the contractors for a charge, they were not free to make use of the machinery for other works. Even though, the machinery was placed in the custody of the contractors and they had the effective control of the machinery in question, the same did not result in the transfer of the right to use that machinery.

29. In the facts of the present case, it would be necessary for the authorities to examine the transactions entered into by the Petitioner from the stand point whether there has been any transfer of the right to use the Sites under the agreement entered into by the Petitioner with the advertisers.

30. *Prima facie*, on a plain reading of the Licence Agreement dated 17th August, 2010 entered into between DIAL and the Petitioner, it is difficult to accept that the Petitioner acquired any right to transfer any right to use the Sites in question. The licence granted to the Petitioner is defined in the Licence Agreement, as under:

“License” shall mean the license for designing, setting up, developing, managing, operating and maintaining the Sites for display of the Advertisements thereat pursuant to the execution of the License Agreement awarded to the Selected Bidder for the License Term.”

31. On a plain reading of the aforementioned definition, it is doubtful whether the Petitioner would have any right to transfer any right to use the Sites in question. It is also important to examine the Petitioner’s contention that the Sites were being used by the Petitioner for rendering services and no right to use the Sites had in fact been transferred by the Petitioner. Merely, because the advertisements of the advertisers were displayed on the Sites would not necessarily lead to the conclusion that they had acquired the right to use the Sites.

32. In **Indus Towers Ltd. v. Commissioner of Income Tax & Ors.:** (2014) 364 ITR 114 (Delhi), a co-ordinate bench of this Court considered the question whether agreement entered into by a Telecom Tower owning company to provide passive infrastructure on a sharing basis to other telecom operators (referred to as ‘Sharing Telecom Operators’) could be understood as transferring the right to use such infrastructure. In that case, the Petitioner – Indus Towers Ltd. entered into arrangements to provide passive infrastructure facilities to Sharing Telecom Operators to the extent permitted within the regulatory framework. In terms of the

arrangements, Indus Towers Ltd. argued to put up shelters at their towers in which Sharing Telecom Operators were permitted to keep and maintain their base terminal stations, associated antenna, back-haul connectivity to the network of the Sharing Telecom Operator and associated civil and electrical works required to provide telecom services. Indus Towers Ltd. also provided other facilities such as diesel generator sets, air conditioners, electrical and civil works, DC power system, battery bank etc. The Commissioner (VAT) held that the consideration received by Indus Towers Ltd. from the Sharing Telecom Operators was chargeable to VAT as it constituted consideration for 'sale' as defined in Section 2 (1)(zc)(vi) of the DVAT Act. This view was rejected by this Court as it was held that there was no intention on the part of Indus Towers Ltd. to part with the possession of its passive infrastructure. The Master Service Agreement entered into by Indus Towers with Sharing Telecom Operators merely permitted access to the passive infrastructure and the Sharing Telecom Operators did not acquire any right, title or interest over the site or the passive infrastructure.

33. It is also relevant to state that a transfer of the right to use goods also entails delivery of the goods in question. In ***Bharat Sanchar Nigam Ltd.*** (*supra*) the Supreme Court opined that “....the essence of the right

under Article 366(29-A)(d) is that it relates to user of goods. It may be that the actual delivery of the goods is not necessary for effecting the transfer of the right to use the goods but the goods must be available at the time of transfer, must be deliverable and delivered at some stage. It is assumed, at the time of execution of any agreement to transfer the right to use, that the goods are available and deliverable. If the goods, or what is claimed to be goods by the respondents, are not deliverable at all by the service providers to the subscribers, the question of the right to use those goods, would not arise.” In the present case, it is not disputed that the Sites in question are located in a restricted area and none of the advertisers have an unmitigated access to those Sites; the Petitioner affirms that possession of the Sites is retained by DIAL. In the circumstances, it would be difficult to accept the view that the transactions entered into by the Petitioner with the advertisers constituted transfer of the right to use the Sites in question.

34. Insofar as the challenge to the order dated 6th April, 2011 passed by the Commissioner under Section 85 of the DVAT Act is concerned, it is obvious that the aforesaid order must be applied keeping in view the facts of each case. The said order cannot be read to mean that in every case where advertisements are displayed on hoardings, panels, display boards,

kiosks, etc., the advertisers would be liable to pay VAT on the amount received for display of such advertisements. The said decision has limited application and would be applicable only in cases where it is found as a matter of fact that there has been a transfer of right to use hoardings, panels, display boards, etc. which constitute goods. Clearly, the said decision cannot be applied where the necessary concomitants of sale under Section 2(1)(zc)(vi) are absent – there has been no transfer of the right to use ‘goods’ and/or the possession of the goods in question is retained by the owner and not transferred to the advertisers.

35. The decision in the case of *Selvel Advertising Pvt. Ltd.* (*supra*) also cannot be read as an authority for the proposition that in all cases where advertisements are displayed on hoardings, the revenue earned would be chargeable to VAT. However in cases where the hoardings, display boards, etc. are found to be movable property (i.e. goods) and there is a transfer of the right to use such hoardings in favour of the advertisers, the *ratio decidendi* of *Selvel Advertising* (*supra*) would be applicable and the consideration received for the right to use hoardings could undoubtedly be brought to tax if the provisions of the relevant taxing statute contain clauses, which are similarly worded as Article 366 (29-A) of the Constitution of India.

36. In the case of ***Upasana Finance Ltd.*** (*supra*), the Tamil Nadu Taxation Special Tribunals had itself clarified that it would have to be found on facts “*whether a person who erects the hoardings only lets on hire the hoardings for display of advertisements or whether he also undertakes the job of designing the advertisements and painting the hoardings. Even here the two transactions are clearly separable. For the hire-charges of the hoardings, the person who erects is certainly liable to be taxed under section 3-A. This will depend upon the facts of each case.*” Clearly, the question whether a transaction entails transfer of the right to use would have to be examined by ascertaining the true nature and intention of the parties and whether the necessary ingredients of sale are present.

37. The Tribunal’s decision, in ***Upasana Finance Ltd.*** (*supra*), to the extent that it holds that possession of the hoardings is not relevant, cannot be accepted in light of the unequivocal view expressed by the Supreme Court in ***Bharat Sanchar Nigam Ltd.*** (*supra*).

38. In the given facts of this case, we modify the order dated 7th February, 2014 (as rectified by the order dated 13th February, 2014) and direct the Special Commissioner to consider the objections filed by the

Petitioner in light of the observations made in this order without insisting on pre-deposit of any amount.

39. With regard to the impugned notices under Section 59 of the DVAT Act dated 8th May 2013 and 21st October 2013 requiring the Petitioner to produce documents stated therein for the period of 2012-13, the court directs the assessment be completed keeping in view the observations made in this order.

40. The petition is disposed of in the above terms. The pending application also stands disposed of. The parties are left to bear their own costs.

VIBHU BAKHRU, J

S.MURALIDHAR, J

MAY 02, 2016
RK/MK/pkv