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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

37.

+ **ST.APPL. 3/2016**

ICICI BANK LTD.

..... Petitioner

Through: Mr.M.P. Devnath, Mr. Abhishek Anand
Mr. Yogendra Aldak, Advocates.

versus

COMMISSIONER OF TRADE AND
TAXES DELHI

..... Respondent

Through: Mr. Satyakam, Additional Standing
counsel

CORAM:

JUSTICE S.MURALIDHAR

JUSTICE VIBHU BAKHRU

O R D E R

% **22.03.2016**

CM No. 10748 of 2016(exemption)

1. Allowed subject to all just exceptions.

2.The application is disposed of.

ST APPL No. 3 of 2016 & CM No.10747 of 2016

3. In view of the decision of this Court in *Citi Bank v. Commissioner of Sales Tax (2016)88 VST 246 (Del)*, wherein it has been held that disposal by auction of the cars hypothecated with a bank and repossessed by it would attract sales tax, this appeal is dismissed.

S.MURALIDHAR, J

VIBHU BAKHRU, J

MARCH 22, 2016/mg