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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P.(C) 3428/2016

GARIMA BANSAL & ANR.

..... Petitioners

Through: Mr Rajesh Jain, Mr Virag Tiwari, Mr R.
P. S. Smile and Mr Sandeep Kapoor, Advocates.

versus

COMMISSIONER OF TRADE & TAXES

..... Respondent

Through: Mr Satyakam, Additional Standing
Counsel for GNCTD.

CORAM:

JUSTICE S.MURALIDHAR

JUSTICE VIBHU BAKHRU

ORDER

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25.04.2016

CM No.14663/2015

1. Allowed, subject to all just exceptions.

W.P.(C) 3428/2016

2. The Petitioners are the owners of the property bearing No.C-2/181, West Enclave, Pitampura, New Delhi, which has been sealed by the Department of Trade and Taxes (DT&T) by an order dated 2nd December, 2015. Neither of the Petitioners are dealers under the Delhi Value Added Tax Act, 2004 (DVAT Act).

3. The above premises was taken on rent by M/s Royal Enterprises through its Proprietor Shri Shyam Kishor on 1st September, 2015. The proceedings

under the DVAT Act were in fact initiated against M/s Royal Enterprises and three other concerns. The Petitioners state that rent was not paid for more than two months by the said Mr Shyam Kishor which by itself was sufficient ground to terminate the tenancy in terms of the rent agreement. On 2nd December, 2015, the Enforcement Officers of the DT&T sealed the premises under Section 60 of the DVAT Act and the order of sealing was affixed on the premises. Aggrieved by the sealing of the premises, the Petitioner approached the DT&T on 1st April, 2014 pointing out that they had nothing to do with the business activities of the M/s Royal Enterprises and three other firms who were found to be operating in the same premises without knowledge of the Petitioner. The Petitioner received no response from the DT&T to the aforementioned letter and a subsequent reminder. Thereafter, the Petitioners have approached this Court.

4. Mr Satyakam, learned counsel appearing for the Respondent, states that the sealing was undertaken only after an assessment order was passed in respect of M/s Royal Enterprises. However, he does not dispute that the Petitioners had no occasion to participate in those proceedings and that they have nothing to do with such proceedings.

5. The fact that the Petitioners are the owners of the premises is not in dispute. They cannot be made to suffer for the default committed by the tenant in complying with the requirements of the DVAT Act.

6. Consequently, it is directed that the premises at C-2/181, West Enclave, Pitampura, New Delhi shall be de-sealed by the DT&T forthwith and in any

event not later than 48 hours from now. The Petitioners will be put in peaceful and vacant possession of the premises not later than 4 pm on 27th April, 2016. It will be up to the Respondents to make arrangements to remove the sealed articles from the premises by the above time and date.

7. The petition is disposed of with the above directions. If there is any disobedience of the above directions, it will be open to the Petitioners to take appropriate steps in accordance with law.

8. Order *dasti* under the signature of the Court Master.

S.MURALIDHAR, J

VIBHU BAKHRU, J

APRIL 25, 2016
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