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

+ **FAO(OS) 345/2015**

PUNJAB NATIONAL BANK Appellant
Represented by: **Mr.Bindu Das, Adv.**

versus

KAPIL GUPTA Respondent
Represented by: **Mr.Harish Malhotra, Sr.Adv.**
instructed by **Mr.Rajender**
Agarwal, Adv.

CORAM:

HON'BLE MR. JUSTICE PRADEEP NANDRAJOG

HON'BLE MS. JUSTICE MUKTA GUPTA

ORDER

27.01.2016

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1. The issue which arises for consideration in the instant appeal is squarely covered against the appellant as per the decision reported as 225 (2015) DLT 377 Satya Developers Pvt.Ltd. vs. Pearey Lal Bhawan Association. The view taken is that concerning commercial properties if there is no agreement that service tax shall be paid by the lessor, the service tax charged can be passed on to the lessee.
2. The appeal is accordingly dismissed.
3. No cost.

CM 11599/2015 (stay)

Dismissed.

PRADEEP NANDRAJOG, J.

MUKTA GUPTA, J.

JANUARY 27, 2016 /‘ga’