

\$~41&42

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

+ **W.P. (C) 11908/2016, CM APPL.46976/2016**

JASJIT KOHLI Petitioner

versus

UNION OF INDIA & ANR. Respondents

W.P. (C) 11909/2016, CM APPL.46979/2016

SHAMSHER SINGH Petitioner

versus

UNION OF INDIA & ANR. Respondents

Appearance: Ms. S. Sunil, Advocate for the petitioners in both matters.

Mr. Harpreet Singh, Advocate for resp-2, in both matters.

Mr. Akash Vajpai, Advocate for resp-1/.UOI in both matters.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE NAJMI WAZIRI

ORDER

% **20.12.2016**

Issue notice. Mr. Harpreet Singh, Advocate accepts notice on behalf of respondent no.2 and Mr. Akash Vajpai, Advocate accepts notice on behalf of respondent no.1/UOI.

The petitioners' grievance is that pre-condition for hearing and disposal of the appeal is onerous and beyond the conditions spelt out in law. It is stated that White Swan Inc. which is an unincorporated proprietorship concern has been made to comply with the pre-deposit condition twice over. The Court recollects its order dated 28.11.2016, *Durga Apparels Pvt. Ltd. v. UOI & Anr.* (W.P.(C)11264/2016) where

it had clarified that so long as individual entity or assessee were separately assessed or directed to pay penalty, appeals by them would be considered on merits if there were one mandating the deposit of the amount. Having regard to that order, the respondents are hereby directed to ensure that in the event the present petitioners Jasjit Kohli and Shamsheer Singh deposit the 7½ % of the concerned amount, their individual appeals too shall be considered on merits.

Writ Petitions are disposed of in the above terms.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

DECEMBER 20, 2016
/vikas/