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

+ W.P.(C) 8398/2015

RICH REG CONDOMINIUM ASSOCIATION

..... Petitioner

Through: Mr. P.K. Sahu, Adv.

versus

UNION OF INDIA THROUGH: THE SECRETARY & ORS.

..... Respondent

Through: Mr. Ajay Digpaul, CGSC with Satya
Ranja Swain, GP for UOI

Mr. Deepak Anand, Jr. St. Counsel for respondent
nos. 2 & 3.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE NAJMI WAZIRI

ORDER

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09.03.2017

The petitioner claims to be an association and, in fact, it represents the residents of Rich Reg Condominium Association. It claims to be aggrieved by the lack of clarity on account of the Circular No. 175/112014-S.T., dated 10-1-2014.

The learned counsel for the petitioner contends that the impugned circular, to the extent it talks about the service tax liability of RWAs in respect of various facilities, services and amenities provided to its members needs to be examined and a definite opinion is required.

The Court is of the opinion that the relief claimed, in the facts and circumstances of the case, cannot be granted. The petitioner's reliance of the principle of mutuality, at least in the circumstances of the case, is not warranted. The petitioner does not disclose whether the RWA in question was served with any show cause notice calling for an explanation or asking it to deposit any amount or even register as a service tax assessee. In the circumstances, there is no cause for this Court to give the ruling which the petitioner seeks as the cause for grievance has not arisen. The writ petition is, therefore, dismissed.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

MARCH 09, 2017/acm