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

\+ W.P.(C) 6763/2018

MANSHA TEXTILES PVT LTD & ANR ..... Petitioners

Through: Ms Archana Sharma and Mr Divakar Upadhyay, Advocates.

versus

THE CHIEF MANAGER, KARUR VYSYA BANK & ANR ..... Respondents

Through

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU

O R D E R

% 02.07.2018

CM No.25657/2018

1. Allowed, subject to all just exceptions.

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2. The petitioners have filed the present petition, *inter alia,* praying as under:-

> "(i) Allow writ petition under article 226 of the constitution of India issuing the writ in the nature of mandamus directing the respondents to make necessary corrections in the accounts and to complete the period of 9 years as per terms and agreement of lease deed dated 10.02.2012 alongwith releasing the entire dues.
>
> (ii) To direct the respondents to clarify the reason regarding vacation of the premises and Restrain the respondents not to take the premises in the same locality;

> (iii) To direct the respondents to pay the entire rent for a period of remaining 3 years in case of vacating the premises without assigning any reason."

3. Petitioner no. 1 is stated to be the owner of the premises bearing no. K-10, Sector 18, Gautam Budh Nagar, NOIDA, which was leased to the respondent bank in terms of a lease agreement dated 10.02.2012 executed between the parties (hereafter 'the Lease Agreement'). The grievance of the petitioners is, essentially, two fold. First, that the respondent had deducted tax at source (TDS) under an incorrect head in respect of payments made to petitioner no.2: TDS was deducted under the head income from house property instead of payments to a contractor; and second, that it had terminated the Lease Agreement in respect of the said premises.

4. Insofar as the grievance regarding deduction of TDS under the incorrect head is concerned, the same is not material as all taxes deducted at source are deposited to the credit of the deductee with the income tax authorities. The petitioners are free to file their respective income tax returns disclosing their incomes under the correct heads and irrespective of whether the income tax has been deducted under a different head, the credit of such taxes would be available to the petitioners in accordance with law.

5. Insofar as the termination of the Lease Agreement is concerned, the Agreement placed on record expressly provides that the lessee has an option to terminate the Lease Agreement by giving ninety days advance notice in writing to the lessor after completion of the first term of three years. Concededly, the first term of three years has already expired and, thus, the respondent is not impeded in any manner in terminating the Lease

Agreement. In any event, recourse to a writ petition in respect of such contractual grievances is not available.

6. The petition is unmerited and is, accordingly, dismissed. The pending application also stands disposed of.

VIBHU BAKHRU, J

JULY 02, 2018
MK