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

\+ W.P.(C) 3923/2020 & CM No.14030/2020 (for stay)

SURINDER SINGH & ANR. ..... Petitioners

Through: Mr. Arun Maitri, Adv.

Versus

UNION OF INDIA & ORS. ..... Respondents

Through: Mr. Dev. P. Bhardwaj, Adv. for R-1.
Mr. Amit Bansal & Ms. Vipasha Mishra, Advs. for R-2,4&5.
Mr. Ravi Prakash, Mr. Farman Ali, Mr. Aman Malik & Mr. Mohd. Shahan Ulla, Advs. for R-3.

CORAM:
HON'BLE MR. JUSTICE RAJIV SAHAI ENDLAW
HON'BLE MS. JUSTICE ASHA MENON

O R D E R

% 06.07.2020

[VIA VIDEO CONFERENCING]

CM No.14031/2020 (for exemption)

1. Allowed, subject to just exceptions and as per the extant rules.

2. The application is disposed of.

W.P.(C) 3923/2020 & CM No.14030/2020 (for stay)

3. The petitioners Surinder Singh and P.S. Industries have filed this petition seeking quashing / cancellation of GST No. 09ABEPS 1132 JI ZN obtained by the respondent no.6 Manjeet Singh in the name of petitioner no.2 P.S. Industries.

4. It is the case of the petitioners that**,** (i) the petitioner no.1 Surinder Singh and the respondent no.6 Manjeet Singh are brothers and were carrying on business in partnership under the name and style of P.S. Industries and had obtained GST No.09AAVFP 4937 G1 ZK; (ii) the said partnership was

dissolved and a Deed of Dissolution of Partnership dated 17th September, 2019 was executed by the petitioner no.1 and his brother respondent no.6 Manjeet Singh; and, (iii) the respondent no.6 Manjeet Singh**,** without making the payments which he was to make under the Deed of Dissolution of Partnership**,** has obtained another GST number showing himself to be the sole proprietor of petitioner no. 2 P.S. Industries and which he could not have done.

5. We have perused the Deed of Dissolution of Partnership and have enquired from the counsel for the petitioners, how the present petition is maintainable inasmuch as the disputes appear to be between the petitioner no.1 Surinder Singh and his brother**,** respondent no.6 Manjeet Singh and which cannot be the subject matter of writ petition, even if the Union of India and GST authorities are impleaded as parties thereto.

6. It is also the contention of the counsel for the respondents No.2,4&5 GST authorities appearing on advance notice that the impugned GST number having been obtained at Ghaziabad, this Court does not have territorial jurisdiction.

7. After arguments, the counsel for the petitioners seeks to withdraw the petition with liberty to take appropriate proceedings.

8. The petition is dismissed as withdrawn with liberty as aforesaid.

RAJIV SAHAI ENDLAW, J

ASHA MENON, J

JULY 06, 2020/'gsr'..