$~1

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

\+ W.P.(C) 8217/2006 & CM APPL. 6071/2006

T.K.A. PADMANABHAN .....Petitioner

Through: Petitioner in person.

versus

UOI & ORS. .....Respondents

Through: Mr. R. Ramachandran, Senior Standing Counsel with Mr. Prateek Dhir, Adv.

CORAM:
HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE
HON'BLE MR. JUSTICE AJAY DIGPAUL

O R D E R

% **07.01.2026**

1. The petitioner, who appears in person, was admitted as a member of the Dwarka Sports Complex, which is managed and run by the respondent-Delhi Development Authority, who was created pursuant to the statutory mandate under Section 3 of the Delhi Development Act, 1957.

2. According to the party in person, the sports complex is neither an independent entity nor an association or a club which can be said to be entitled to collect service tax from the members on whom membership is conferred.

3. According to him, if clause 10, particularly clauses 10.1 to 10.5 of the notification dated 27th July 2005 issued by respondent-Government of India are appreciated, it has to be referred that the existence of the sports complex

is not independent of the Delhi Development Authority, which is constituted under Section 3 referred (***Supra***). As the sports complex itself is not registered as an association or a club, none of the respondents, in law, are entitled to levy the service tax and collect the same from the petitioner.

4. As such the petitioner is claiming relief of the writ of mandamus or that of prohibition.

5. The fact remains that the petitioner has not preferred any representation to that effect to any of the authorities.

6. In the wake of the aforesaid, we deem it appropriate to dispose of the present petition with the following directions:

   a. We direct that the petition of the petitioner to be treated as a representation by all the respondents, and if so desired, the respondents may summon the petitioner for hearing on the issue which he intends to canvass in law, i.e. that the respondents are not entitled to levy service tax or collect the same from the petitioner.

   b. We expect the respondents to pass a reasoned order and communicate the same to the petitioner in any case within a period of four months from the date of production of this order.

7. We deem it appropriate to clarify that since the charges are levied by the Delhi Development Authority, the Delhi Development Authority must pass an order in the matter.

8. We further deem it appropriate to direct that the Delhi Development Authority, if so convinced of the stand taken by the petitioner, is required to take up the issue with the competent authorities of the respondent nos.1 & 2.

9. With the above observations, the petition stands disposed of.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

JANUARY 7, 2026
ab/as