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

+ **EX.P. 18/2019**

INDRA SINGH & SONS PVT. LTD. Decree Holder
Through: Mr. Amitabha Chaturvdi,
Mr. Sangeeth K. Mohan and
Ms. Nimisha Nat Narayan, Advs.

versus

ROOP INDER KAUR & ORS. Judgement Debtors
Through: Mr. Nitin Gupta and Mr. Risbhab
Tuli, Advs. for JD1.
Mr. Gurmer S. Sistani, Adv. for JD 7
to JD 10.

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
ORDER
% **14.11.2019**

Ex. (OS) 822/2019

Mr. Amitabha Chaturvedi, learned counsel appearing for the decree holder states, this application is only directed against judgment debtor nos. 1 and 7 to 10 with the following prayers:

“In the premises as aforesaid, it is most humbly prayed that this Hon'ble Court may be pleased to pass:

(a) appropriate directions/order whereby the Decree Holder may pay the said amounts (described as TDS amount in the table appearing in para 3 above) to the JDs instead of depositing the same as TDS due to the genuine difficulty faced by the Decree Holder subject to the undertaking by the JDs absolving the Decree Holder from depositing any Income Tax (TDS) on their behalf in respect of payments made by the Decree Holder to them under the Decree and the



Settlement Agreement forming part of the Decree and also to pay all applicable taxes themselves exclusively on all the sums received by them under the Agreement to Sell dated 26.07.2019 executed by the Decree Holder with the Buyer ARG Family Trust for the sale of the suit property bearing no. 17 Tughlak Road, New Delhi in accordance with applicable law;

(b) appropriate orders to the effect that in case JD-1 does not agree to accept, from the Decree Holder, the said amount of Rs.4,67,28,464/- (Rupees Four Crore Sixty-seven Lakh Twenty-eight Thousand Four Hundred and Sixty-four only), which was in any event to be deposited towards TDS on her account with the Income Tax Authorities, but cannot be so deposited due to the fact that the said amount cannot be deposited under any of the categories/heads appearing in the digital formats available on the website portal of the Income Tax Department and it does not fall under any of the provisions of the Income Tax Act and the Rules framed there under relating to deposit of TDS, then in that case, the Decree Holder shall deposit the said amount of Rs.4,67,28,464/- (Rupees Four Crore Sixty-seven Lakh Twenty-eight Thousand Four Hundred and Sixty-four only) with the Registry of this Hon'ble Court with liberty to the JD-I to withdraw the same; and

(c) Pass such other or further orders/directions as may be necessary in the facts and circumstances of the present case.”

Mr. Nitin Gupta, learned counsel appearing for judgment debtor no.1 states, without prejudice to her rights and contentions, judgment debtor no.1 is ready and willing to accept the amount originally deducted as TDS by way of demand draft.

Mr. Gurmehar S. Sistani, learned counsel appearing for judgment debtor nos. 7 to 10 also states that the said judgment debtors are also ready



and willing to accept the amount originally deducted as TDS by way of demand draft.

Noting their submissions, Mr. Chaturvedi has handed over a demand draft bearing no. 430346 dated November 5, 2019 drawn on Punjab National Bank, Sector-22D, Chandigarh-160022 for an amount of Rs.4,67,28,464/- in favour of judgment debtor no.1 to the counsel for judgment debtor no.1 and four separate demand drafts to the counsel for judgment debtor nos. 7 to 10, payable to them in the following manner:

Sl. No.	Demand Draft No.	Dated	Drawn on	Amount	In favour of
1.	430342	05.11.2019	Punjab National Bank, Sector -22D, Chandigarh - 160022	Rs.2,55,05,953	Gurbal Inder Singh (JD7)
2.	430343	05.11.2019	Punjab National Bank, Sector -22D, Chandigarh - 160022	Rs.1,27,33,506	Charanjiv Singh (JD8)
3.	430345	05.11.2019	Punjab National Bank, Sector -22D, Chandigarh - 160022	Rs.1,27,33,506	Harsh Kaur (JD9)
4.	430344	05.11.2019	Punjab National Bank, Sector -22D, Chandigarh - 160022	Rs.1,91,19,730	Baljit Kaur (JD10)

In view of the above, Mr. Chaturvedi states, nothing further survives in the application and the same be disposed of as such. Ordered accordingly.

The time granted to the judgment debtor no.1 to file additional documents vide order dated November 1, 2019 is extended by a further time of 10 days.

V. KAMESWAR RAO, J

NOVEMBER 14, 2019/jg