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

+ W.P.(C) 12619/2021

JSN INFRATECH LLP

.....Petitioner

Through: Mr. Arvind Nigam, Sr. Adv., Mr.
Nalin Talwar and Ms. Yeshi
Rinchhen, Advs.

versus

GOVERNMENT OF NCT OF DELHI & ORS.Respondents

Through: Advocate (appearance not given)

CORAM:

HON'BLE MR. JUSTICE SACHIN DATTA

ORDER

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18.12.2025

CM APPL.7767/2023 (filed on behalf of the petitioner seeking appropriate directions for release of security deposit along with interest)

1. By way of the present application, the petitioner /applicant seeks to direct the respondents/non-applicants to release security deposit submitted by the petitioner in relation to Retail License (L-7Z and L-7V) for Zone 6 and Zone 7 as per Clause 3.1.3 of the Notice Inviting Tender (NIT) dated 28.06.2021.

2. It has been averred in the application as under:

“5. It is stated that as per Clause 4.1.3 (ii) of the NIT, the successful bidder shall deposit 25% of the annual licence fee as security deposit.

6. It is submitted that the aforesaid Security Deposit was to be adjusted in the Licence Fee payable during the terms of the Licence i.e. till 31.03.2022. However, due to various intervening circumstances, the Respondents have failed to entirely adjust the aforesaid Security Deposit(s) of the Petitioner in the net Licence Fee payable.

7. It is stated that the Security Deposit of the Petitioner which has been adjusted on two occasions, along with the Security Deposit due to be



refunded to the Petitioner is tabulated hereunder:

	Amount of EMD paid (A)	EMD Adjustme nt after Security Deposit (B)	Security Deposit Due (A-B) = C	Security Deposit Adjustme nt (D)	Security Deposit Due to be refunded (C-D) = E
Zone 6	30,00,00,000	2,12,00,000	27,88,00,000	20,64,79,553	7,23,20,447
Zone 7	30,00,00,000	4,73,00,000	25,27,00,000	14,22,51,651	11,04,48,348
Grand Total	60,00,00,000	6,85,00,000	53,15,00,000	34,87,31,204	18,27,68,795

3. In the reply filed on behalf of the respondents to the aforesaid application, the aforesaid calculation has not been specifically refuted. However, it has been averred that the excise policy 2021-22 was extended after 31.03.2022 till 31.08.2022 and the petitioner continued the allocated Retail License (L7Z and L-7V) for Zone 6 and Zone 7 up to 31.08.2022 as per its choice and did not opt for surrendering of the said zones before 31.08.2022. Hence, the petitioner was liable to maintain 25% of security deposit of pro-rata annual licence fee till 31.08.2022.

4. Considering the circumstances, the respondent/s is directed to carry out a re-conciliation exercise and after adjusting the licence fee / other dues that are liable to be paid by the petitioner (if any), the balance / excess security deposit amount may be refunded to the petitioner.

5. At this stage, learned counsel for the respondents submit that a communication has been addressed to the Enforcement Directorate (ED) seeking advice as to whether security deposit can be released to the petitioner and also certain other similarly situated licence holders. In response, an email dated 16.08.2023 is stated to have been received from the ED. The said email reads as under:-



IMFL Excise <exciseimfl@gmail.com>
To: ddhiu23-ed@gov.in

Wed, Aug 16, 2023 at 4:46 PM

I am directed to seek the information from Directorate of Enforcement w.r.t. the following court cases before Hon'ble Delhi High Court :

1. WP (C) 12619/2021 – JSN Infratech LLP VS GNCTD
2. WP (C) 3552/2022 – Magunta Agro farms Pvt Ltd. VS GNCTD
3. WP (C) 4142/2022 – Path2way HR Solutions Pvt Ltd VS GNCTD
4. WP (C) 16641/2022 – Path2way HR Solutions Pvt Ltd VS GNCTD
5. WP (C) 15539/2022 – Magunta Agro farms Pvt Ltd. VS GNCTD
6. WP (C) 2013/2023 – Trident Chempher Ltd. VS GNCTD

"This department is respondent in various petitions filed by L-7z licensees (of New Excise Policy 2021-22) in Hon'ble High Court in regards to non-refund of the security deposit, which was submitted by petitioners for grant of L-7z license in connection to New Excise Policy 2021-22.

The next date of hearing is fixed on 17.08.2023. The Hon'ble Court has directed this department to file the details/ reasons for non-refund of the security deposit to the petitioners.

In this context, your advice is solicited whether the security deposit can be released as per rules as Investigating agencies are investigating the matter related to these licenses under New Excise Policy 2021-22"

with regards,

AC(Excise), GNCTD

Jogender <adhiu232-ed@gov.in>
To: exciseimfl@gmail.com
Cc: Kapil Raj <jdhiu2-ed@gov.in>, Robin Gupta <ddhiu23-ed@gov.in>

Fri, Aug 18, 2023 at 4:37 PM

Sir,

Attention is invited to your trailing email wrt refund of the security deposit of JSN Infratech LLP, Magunta Agro farms Pvt Ltd, Path2way HR Solutions Pvt Ltd and Trident Chempher Ltd, which was submitted by these L-7 holders for grant of L-7z license in connection to New Excise Policy 2021-22.

2. It is informed that security deposit (EMDs) of some of these L7 holders may constitute direct Proceeds of Crime. Further investigation is going on wrt various persons/ firms for role played by them in Delhi Liquor Scam, hence, you are requested to withhold the Security Deposit of these L7 holders.

Regards,

6. It is noticed that no specific objection as regards the present petition have been raised in the aforesaid e-mail except making a general reference that security deposit of "some of" the L-7 licence holders may constitute proceeds of crime.

7. In the circumstances, unless there is a specific objection by the ED *qua* release of amount to the petitioner, the requisite refund be released to the petitioner after carrying out re-conciliation exercise. For this purpose,



the respondents will be at liberty to obtain clarification/s from the ED.

8. Let the necessary exercise be completed within a period of eight weeks from today.

9. The application is disposed of in the above terms.

W.P.(C) 12619/2021

10. List on 29.04.2026.

SACHIN DATTA, J

DECEMBER 18, 2025/cl