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

+ O.M.P.(EFA)(COMM.) 6/2016

DAIICHI SANKYO COMPANY, LIMITEDDecree Holder

Through: Mr.Arvind Nigam, Sr. Advocate with
Mr.Giriraj Subraimanium, Mr.Nabik,
Ms.Samridhi, Ms.Anindita, Mr.Shivam, Ms.Shyra,
Ms.Astha, Mr.Tanmay and Mr.Aman, Advocates

versus

MALVINDER MOHAN SINGH AND ORS.Judgement Debtors

Through: Mr.Varun Garg, Advocate for judgment
debtor Nos.1, 4 and 15

Mr.Ashish Dholakia, Sr. Advocate with
Mr.Sandeep Das, Mr.Maninder and Mr.Tejasvi,
Advocates

Ms.Divya Kapur, Sr. Advocate with Ms.Devina
Sehgal, Mr.Yatharth, Mr.Raghav and Ms.Aditya,
Advocates for respondent No.22

Mr.Rajiv Nayar, Sr. Advocate with Mr.Abhinav
V., Mr.Sanjeev Sharma, Mr.Vaibhav, Ms.Saumya,
Ms.Vaishali and Ms.Manjira, Advocates for Fortis

CORAM:

HON'BLE MR. JUSTICE MANOJ KUMAR OHRI

ORDER

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24.01.2025

EX.APPL.(OS) 1096/2024 (for clarification on deduction & deposit of TDS)

1. By way of present application, the applicant/Radha Soami Satsang Beas seeks exemption to deposit TDS towards payment of Rs.12,18,00,000/-



paid towards the purchase of the subject property.

2. Learned counsels for the parties refer to the decision of this Court in Joginder Singh Nijjar and Anr v. M/s Omaxe Ltd. reported as **2024 SCC OnLine Del 5158** wherein while referring to the decision of the Supreme Court in All India Reporter Ltd v. Ramchandra D. Datar reported as **(1961) 2 SCR 773** followed by this Court's decision in Voith Hydro Ltd. v. NTPC Limited, reported as **2021 SCC OnLine Del 1325** and Glencore International AG v. Dalmia Cement (Bharat) Limited passed in **Ex.P. 75/2015** dated 31.07.2019, it was held that the amount payable, once it stands awarded in an arbitral award, partakes the character of a judgment debt, and therefore, cannot be subjected to deduction of TDS.

3. In view of the above submissions, let the Registry release the aforesaid amount deposited by the applicant alongwith the interest accrued thereupon to the Decree Holder who may take the requisite steps thereafter. Learned counsel for the Decree Holder submits that the Decree Holder undertakes to disclose the same to Income Tax Department/concerned tax authorities. The undertaking is accepted and taken on record.

4. In view thereof, the application is allowed and disposed of in terms of the prayer made thereunder.

O.M.P.(EFA)(COMM.) 6/2016, EX.APPL.(OS) 31/2020, EX.APPL.(OS) 1164/2020, EX.APPL.(OS) 1525/2023 and EX.APPL.(OS) 1295/2024

List on 03.02.2025 at 3.30 P.M.

MANOJ KUMAR OHRI, J

JANUARY 24, 2025

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