

**HIGH COURT RULING**

[2013-TIOL-537-HC-DEL-VAT](#)

**M/s Persys Punj Lloyd Joint Venture Vs Commissioner of Vat (Dated: February 12, 2013 )**

Works Contract Act, 1999 - Section 7(3) - Whether the failure to deduct tax by the petitioner in accordance with Section 7(3) of the WC Act can amount to "turnover of sale" escaping assessment.

[2013-TIOL-527-HC-MAD-CT](#)

**M/s National Small Industries Corporation Ltd Vs State Of Tamil Nadu (Dated : June 12, 2013)**

CST Act - Section 3(b) – Whether the assessee is entitled to exemption u/s 3(b) of the CST Act when there is an endorsement of title to the goods while in transit.

[2013-TIOL-523-HC-MAD-VAT](#)

**SGS Petro Organic Ltd Vs Commercial Tax Officer (Dated : February 25, 2013)**

TN General Sales Tax Act - Section 59(1) - Central Sales Tax Act, 1956 - G.O.Ms.No.25 CT (B-1), dated 21.3.2003 - superior kerosene oil, white kerosene, Act 21 of 2003, ground of discrimination, artificial separation of same commodity, resale tax, enhanced tax & surcharge.

Whether when the State Government had classified the same product differently according to its usage, and charged it to tax differently, it amounted to an artificial separation of the same commodity for the imposition of two different taxes and therefore unconstitutional.

[2013-TIOL-517-HC-MAD-VAT](#)

**Balaji Enterprises (Pondy) Pvt Ltd Vs Deputy Commercial Tax Officer (Dated : April 17, 2013)**

TNVAT Act - Sections 54, 70(1)(c), 71(3)(d), 71(3)(e) & 71(5)(a). Whether when the assessee, not being registered in Tamil Nadu, and transporting goods from Kerala to Puducherry, is not issued a transit pass in the prescribed form and in the prescribed manner under the TNVAT Act, Revenue has the jurisdiction to demand from the assessee tax and compounding fee.

[2013-TIOL-515-HC-MUM-CT](#)

**M/s National Organic Chemicals Industries Ltd Vs State of Maharashtra (Dated : August 13, 2012)**

<p>CST Act - Sec 9(2) - Bombay Sales Tax - Section 9(2) - Whether the applicant is liable to pay Central Sales Tax for the period prior to 11.05.2002 when the acts to be committed by the applicants could not be divided into two parts namely; supply of pipes and laying down the pipe and would constitute works contract.</p>
<p><a href="#">2013-TIOL-511-HC-MUM-CT</a></p>
<p><b>Prism Cement Ltd Vs State of Maharashtra (Dated : August 9, 2012)</b></p>
<p>CST Act, 1956 - Section 8 - BST Act, 1959 - Sec 38 - Writ Petition - Whether by Finance Act 2002, the legislature has taken away the power of the State Government to exempt totally or partially the tax payable in respect of inter State sales of goods covered u/s 8(2) of the CST Act.</p>
<p><a href="#">2013-TIOL-509-HC-MUM-VAT</a></p>
<p><b>Addl. Commissioner Of Sales Tax, Vs M/s Chheda Marketing (Dated : August 9, 2012)</b></p>
<p>MVAT Act, 2002 - Whether protective sunglasses are taxable at 4% under the head 'Medical Devices &amp; Implants' under Entry 107(8) r/w notification dated 23rd November, 2005 or the tax is leviable at 12.5% under residuary entry E-1.</p>
<p><a href="#">2013-TIOL-494-HC-MUM-VAT</a></p>
<p><b>M/s Premium Paper And Board Industries Ltd Vs Joint Commissioner Of Sales Tax (Dated : April 30, 2012)</b></p>
<p>Maharashtra VAT - Sections 35, 48(5) - Whether it is necessary to provide opportunity of a hearing before passing an order of provisional attachment u/s 35 - Whether the provisions of Section 48(5) are ultra vires.</p>
<p><a href="#">2013-TIOL-483-HC-MUM-VAT</a></p>
<p><b>M/s Timex Art Decor Pvt Ltd Vs State Of Maharashtra (Dated : March 25, 2013)</b></p>
<p>Maharashtra Value Added Tax Act, 2002 - Writ - Sections - 14, 48(5), 64, 73 - Whether names of defaulting companies which is published on the official website of Revenue department, can cause a stigma for the defaulter or its merely a cautionary exercise - Whether the act of investigating authorities can be doubted, even if they have proceeded on the basis of material gathered and not merely relied on the name published on website.</p>
<p><a href="#">2013-TIOL-473-HC-MUM-VAT</a></p>
<p><b>M/s Jindal Poly Films Ltd Vs State of Maharashtra (Dated : June 10, 2013)</b></p>
<p>Maharashtra VAT (Levy, Amendment and Validation) Act, 2009 - Writ - MVAT Act, 2002 - Section 8(4), 88, 90, 91, 93 - Bombay Sales Tax Act, 1959 - Section 41BB - Constitution of India - Article 14 and 19(1)g - Whether the purpose of a retrospective amendment is to rectify a defective expression of the object of the policy - Whether</p>

for the purpose of interpreting a statute, an isolated sentence in the concurring judgment can be torn out of context - Whether imposition of a penalty for the period prior to the amendment with retrospective effect is arbitrary - Whether an assessee who has retained or availed of benefits, to which he is not entitled to in law, can legitimately be required to pay interest because of a fiscal enactment.

[2013-TIOL-470-HC-DEL-VAT](#)

**M/s Bajaj Overseas Impex Vs Special Commissioner-I (Dated : May 8, 2013)**

DVAT - Section 74(1) – Whether prior to 01.10.2011, the Commissioner could insist upon a deposit being made as a condition for entertaining the objection u/s 74 – Whether when there is no express retrospectivity insofar as the 3rd proviso to Section 74(1) is concerned nor can any retrospectivity be read into the said provision by implication, the law applicable would be the one that obtained on the date when the returns were filed.

[2013-TIOL-468-HC-AHM-VAT](#)

**Pratik Manhendra Gandhi Vs State of Gujarat (Dated : May 9, 2013 )**

Gujarat VAT – Section 45 – Provisional attachment of bank account and petitioner's stock of brass scrap pending assessment of liability to pay VAT along with interest and penalties – challenge thereof.

[2013-TIOL-465-HC-DEL-VAT](#)

**Indian Oil Corporation Ltd Vs Commissioner of VAT (Dated : May 15, 2013)**

DVAT – Sections 76(4), 81 – paraffin wax - Whether when a product falls under both general and specific entries, which entry should prevail – Whether when there is a divergence of views with regard to the applicability of a particular Entry, the benefit of doubt would go to the assessee - Whether this aspect of the matter is a substantial question of law.

[2013-TIOL-451-HC-MAD-CT](#)

**M/s Kone Elevator India Pvt Ltd Vs Commercial Tax Officer (Dated : February 8, 2013)**

TN General Sales Tax Act - 9(2) - CST Act - Section 6-A, Rule 12(7) - sales tax, stock transfer, inter state sales, branches, customers site, lift parts, sales tax exemption - Whether when the assessee had transferred lift parts and components to its branches out of the state, claiming it as stock transfer from the manufacturing place to its branches, the Revenue is justified to hold it as inter-state sales - Whether when the assessee had transferred lift parts and components to its branches out of the state, claiming it as stock transfer from the manufacturing place to its branches, and the Revenue had proposed to treat this transfer as inter-state sales, the assessee is justified to file a writ of Mandamus - Whether when the assessee had transferred lift parts and components to its branches out of the state, but sent it to the customer's site office for installation, claiming sales tax exemption on the basis of the transaction being a stock transfer, the Revenue was justified to treat the transaction as inter-state sales.

[2013-TIOL-444-HC-DEL-VAT](#)

**Milk Food Ltd Vs Commissioner of VAT (Dated : February 4, 2013)**

DVAT - Section 81 - Delhi Sales Tax Act, 1975 - Sections 4(2)(a)(v), 23(3), 27(1) 43 (6)(b), 50(1)(a), 55, 56, Rule 7, 38(1) - Whether when the assessee had sold its goods to dealers, but could neither prove the mode of payment nor produce proof of delivery, it was not the burden of the selling dealer to show that the declaration in form No.ST -1 submitted by the purchasing dealers were not spurious or were genuine or that the conditions subject to which the forms were issued to the purchasing dealer by the sales tax department were complied with - Whether when the assessee had sold its goods to dealers, but could neither prove the mode of payment nor produce proof of delivery, the assessee as the selling dealer could be held responsible for the acts of the purchasing dealer when the AO had brought no evidence to this effect - Whether when the assessee had sold its goods to dealers, but could neither prove the mode of payment nor produce proof of delivery, the burden was on the AO to establish the collusion between the selling and purchasing dealers before imposing any penalty against the assessee - Whether when the assessee had sold its goods to dealers, but could neither prove the mode of payment nor produce proof of delivery, in some sale transactions, the Revenue was justified to deny the exemption on the basis of the purchasing dealers having given a different account of the ST -1 forms in their ST-2 account, or that the colour of the paper on which the forms were printed did not appear to be genuine.

[2013-TIOL-443-HC-MAD-CT](#)

**M/s Titanium Tantalum Products Ltd Vs Commercial Tax Officer (Dated : February 5, 2013)**

TNVAT - Writ - Sections - 2(5), 19(2), 22 - Central Sales Tax Act, 1956 - Section 5 - Whether the input tax credit is available only on the purchases made from the registered dealers as per Section 19(2) - Whether when the assessee has directly approached a higher authority for filing its objections against a particular issue, the tax demand payable can be stayed until the disposal of such an issue - Whether such an approach of assessee is maintainable in law.

[2013-TIOL-440-HC-DEL-CT](#)

**M/s Pure Drinks (New Delhi) Ltd Vs The Member, Sales Tax Tribunal (Dated: March 21, 2013)**

Delhi Sales Tax Act - Sections 23, 27, 46 - Whether any provision made in a statute for charging and levying interest on delayed payment of tax must be construed as a substantive law and not as an adjectival law - Whether, if, no return is filed by the dealer, then there could be no tax due within the meaning of section 27(1) of the Sales Tax Act - Whether there can arise any question of levying interest under the provisions of Delhi Sales Tax Act, if such dealer, has not yet filed a return u/s 27(1) of the said Act - Whether interest can be charged only when tax which becomes due on assessment remains unpaid by the dealer even after the demand is raised.

[2013-TIOL-434-HC-AHM-VAT](#)

**Mehsana District Co-Operative Milk Producers' Union Ltd Vs State Of Gujarat (Dated: May 6, 2013)**

GVAT - Section 8(5) - Whether it can give rise to a presumption that the withdrawal of the exemption was either not bona fide or not in public interest simply because shortly after withdrawing such concessions/exemptions in case of a particular commodity such exemption was brought back by issuance of fresh notification.

[2013-TIOL-433-HC-DEL-CT](#)

**M/s Pentex Sales Corporation Vs CST (Dated: May 6, 2013)**

Delhi Sales Tax - Sections 4(2)(a), 23, 27 - Whether it can be held that the petitioner is guilty of wilful omission in filing his return on the basis of the ST-1 Form which was furnished to him by the purchasing dealer when there was no material on record to suggest that the petitioner accepted the ST-1 Forms with the knowledge that the declarations made thereunder by the purchasing dealer were wrong - Whether the petitioner would be disentitled to reduce his taxable turnover in respect of sale of goods made to a dealer who does not hold a registration certificate in respect of goods purchased by him? Whether interest could be charged u/s 27(1) from the date of submission of the returns when no tax was payable on the sales made against ST -1 Forms.

[2013-TIOL-431-HC-MAD-VAT](#)

**M/s Bridgestone India Pvt Ltd Vs Deputy Commercial Tax Officer (Dated : March 26, 2013)**

TN Value Added Tax Act - Sections 67, 68, 69, 70, Constitution - Article 19(1)(g), 226 - Whether goods can be detained by the authorities on the sole ground that the Form JJ accompanying such goods did not bear printed serial numbers, although the accompanying invoices carried no defects - Whether the Revenue can detain such goods until the tax liability is discharged by the owner of such goods - Whether the owner of such detained goods can also be called upon to furnish bank guarantee with the Department, for securing the compounding fees.

[2013-TIOL-427-HC-MAD-VAT](#)

**M/s Summer India Textile Mills Pvt Ltd Vs Commercial Tax Officer (Dated : March 21, 2013)**

TN Value Added Tax Act - Sections 3(2), 18, 19, 40(1) - "input tax credit, "refund, "dealer", "zero-rating" - Whether when the assessee has paid 12.5% VAT instead of the actual rate i.e., 4% payable under the Tamil Nadu VAT Act, is not entitled to have the benefit of total refund of the amount, merely because it is a purchaser of the capital goods - Whether once the purchaser proves as regards the actual payment of tax at a rate which is not as per the provisions of the VAT Act, the question of proving the passing on of the liability does not arise - Whether as per section 18, the seller needs to come forward before the authority concerned as regards the collection of tax or as to the proof on the passing of liability - Whether when seller charges to the purchaser at the rate over and above what is payable under the Tamil Nadu VAT Act, Revenue could only proceed against the seller of the goods for charging the purchaser at a rate not legally sustainable - Whether the Revenue can make a suo-motto adjustment of tax credit, when it is the assessee who has been given the choice of adjustment of input tax credit - Whether it is not necessary that the assessee, if not being a person, who has remitted the tax to the Government, cannot claim the refund from the authorities - Whether section 18(2) of the Tamil Nadu VAT Act restricts the word "dealer" to refer only a purchaser to grant a refund.

<a href="#">2013-TIOL-424-HC-DEL-VAT</a>
<b>Canon India Pvt Ltd Vs VAT OFFICER (Dated: May 4, 2013)</b>
Delhi VAT - Sections 32 - multifunctional printers, unclassified rate, VAT - Whether when the assessee manufactured multifunctional printers, these could be subjected to tax under the unclassified rate of 12.5 per cent - Whether multifunctional printers were input or output units under Entry No.41A of the notification issued under the Act, or should be treated as falling in other or general category.
<a href="#">2013-TIOL-414-HC-DEL-VAT</a>
<b>Indus Towers Ltd Vs UoI (Dated: April 18, 2013)</b>
Delhi VAT - Sections 2(1)(zc)(vi), 9(1)(zd), 84 - Constitution of India - Articles 14, 19(1)(g), 265 - transfer of right to use, value added tax, passive infrastructure, active infrastructure, limited access, site access availability, sharing telecom operators, consideration, writ, levy of VAT.
<a href="#">2013-TIOL-408-HC-MAD-CT</a>
<b>M/s South India Freight Carriers Vs Deputy Commercial Tax Officer (Dated : March 26, 2013)</b>
TN Value Added Tax Act, 2006 – Writ - Sections 67 (3) (b), 70(a) – Whether a transporter can claim release of goods after payment of taxes, even if he is not the real owner of the goods – Whether detention of goods by the Revenue authority, is legally valid in case of non-payment of taxes.
<a href="#">2013-TIOL-401-HC-MAD-CT</a>
<b>Ram Pharma Vs Commercial Tax Officer (Dated : March 14, 2013)</b>
TN Value Added Tax – Writ - Sections 2(24), 3, 19, 25, 27 - Article 226 of Constitution of India – Whether an assessee can directly avail the constitutional remedy through writ for mere filing of objections, against a particular notice.
<a href="#">2013-TIOL-396-HC-ALL-CT</a>
<b>M/s J K Industries Ltd Vs State of Uttar Pradesh (Dated: April 15, 2013)</b>
Uttar Pradesh Trade Tax Act, 1948 - Writ - Section 21(2) - Central Sales Tax Act, 1956 - Sections 6-A, 7, 9(2) - Central Sales Tax Registration and Turnover Rules, 1957 - rule 3 - Whether in the absence of filing of Form F, a transaction can be presumed to be of inter-state sale - Whether non mention of name and addresses of the branches situate outside the State, will be covered within the phrase "for any other sufficient reason" for the purpose of cancellation of registration certificate - Whether in such case, Assessing Authority can exercise its suo moto power to amend

the registration certificate to bring in conformity with the facts as they exist and recourse to reopen assessment u/s 21(2) of the U.P. Trade Tax Act - Whether in case, fact of existence of branches were not disclosed in the registration application, law provide that the contention of dealer with regard to the stock transfer is liable to be rejected - Whether in such circumstances, it can be said that turnover of the missed out branches has escaped assessment and hence reopening is justified.

[2013-TIOL-391-HC-MAD-VAT](#)

**M/s Sutherland Global Services Pvt Ltd Vs ACIT (Dated: April 10, 2013)**

Tamil Nadu VAT - Section 27 - Writ - principles of natural justice, sale of scrap, Form K, Form I - Whether when there is no violation of the principles of natural justice, and the assessee without filing any objections, had challenged the validity of the notices issued by the Revenue, imposing a higher rate of tax, the validity of such writ petition cannot be sustained.

[2013-TIOL-376-HC-UKHAND-CT](#)

**Commissioner Of Trade Tax Vs M/s Tehri Hydro Development Corporation Ltd (Dated : April 4, 2013)**

Uttar Pradesh Trade Tax Act, 1948 - Section 4B - Uttar Pradesh General Clauses Act, 1904 - Section 21 - Notification no. T.I.F.-2-2383/XI -9(251)/97-U.P. Act-15-48-Order-98 of 1998 - Whether concession in purchase price can be given to an assessee who has used certain items, whose exploitation is indispensable in construction of a new unit, although it was not directly related to the production activities.

[2013-TIOL-375-HC-PATNA-MISC](#)

**CCIT Vs Chief Secretary, State of Bihar (Dated : March 21, 2013)**

Income Tax Chief Commissioner's Bungalow required by State Government to construct World Class Museum – Chief Commissioner asked to hand over the bungalow to the State Government : We are sure that the State Government would not chase the applicant; nor would forcibly evict him from his present residence at 6, Bailey Road, Patna. However, keeping in view the fund available to the applicant and the machinery available to him, the applicant ought to have adhered to the time-frame decided by the Court with consensus.

[2013-TIOL-374-HC-P-H-SERVICE](#)

**Yoginder Kumar Sud Vs President Income Tax Appellate Tribunal (Dated : May 8, 2013)**

Petition against ITAT Members: The grievance of the petitioner is that the petitioner is facing lot of harassment at the hands of respondents No.2 and 3, who are Judicial and Accountant Member of the Tribunal at Amritsar as the petitioner has not been able to meet their expectations and illegal demands. It appears that the present writ petition is to settle the scores which the petitioner might have raised during the course of his conduct as representative of the assessee. The petitioner has asserted that he is not able to meet the expectations and illegal demands raised by the Members but there is no details as to when and how the demands were raised. Not only the writ petition is

bereft of any material particulars but also the petitioner has no right to claim mandamus for restraining an authority constituted under the Act from discharging the functions entrusted to it by the Statute. The present writ petition is gross abuse of process of law and, therefore, it is dismissed .

[2013-TIOL-373-HC-MAD-CT](#)

**Tvl Sri Ambika Saw Mill Vs State of Tamil Nadu (Dated: April 15, 2013)**

Central Sales Tax Act, 1956 - Sections 3(e), 6-A , 9(2) - Tamil Nadu General Sales Tax - Section 12(3) - consignment sales - agents - Central Sales Tax (Tamil Nadu) Rules - rule 4(3-A) - Heydon's rule - Whether the claim of exemption on consignment sales can be disallowed on the sole ground that the agents have sold goods in one lot and in short duration - Whether in order to constitute inter-State trade, there must exist a direct nexus between the sale and the movement of goods from one State to other - Whether in the absence of production of written contract or documents as required under CST(TN) rule 4(3-A), claim of consignment sale can be accepted - Whether initial burden of proof on a claim of consignment sales always rest with the dealer of goods - Whether penalty levied u/s 9(2) of the CST Act can be restored, when turnover as per accounts had been accepted and only the exemption claimed on consignment sales is disallowed - Whether in order to find out nature of a transaction as an inter-State sale, assessing authority is bound to examine each individual transaction separately.

[2013-TIOL-372-HC-MAD-VAT](#)

**Bhandari Southern Logistics Pvt Ltd Vs Appellate Deputy Commissioner (Dated: April 1, 2013)**

TN VAT - Sections 220 - stay of demand, writ, stay application, tax, penalty, bank guarantee, absolute stay - Whether assessee is entitled for absolute stay of tax demand and penalty when due to financial hardship, it could not furnish valid security or bank guarantee for stay of tax demand and penalty, as ordered by appellate authority.

[2013-TIOL-364-HC-MAD-CT](#)

**M/s M M Engineers Pvt Ltd Vs Commercial Tax Officer (Dated : April 01, 2013)**

Tamil Nadu General Sales Tax Act - Writ - Section 28A - Tamil Nadu Value Added Tax - Section 27 - revision of assessment, VAT, GST, Tamil Nadu Value Added Tax Act, field audit, Enforcement audit, writ petition, principles of natural justice - Whether writ petition of assessee is maintainable when the assessee had not availed of an effective alternative remedy of appeal available against the revision of the assessment order on the basis of an audit report from the Enforcement officials, whereby in the absence of any objections filed by the assessee, the Revenue had confirmed the revision.

[2013-TIOL-348-HC-ALL-MISC](#)

**M/s Premium Suiting Pvt Ltd Vs UoI & Others (Dated : March 6, 2013)**



Textile Cess – Writ Petition against demand of Textile Cess under Textile Committee (Cess) Act, 1963 – Petitioner seeking exemption under Section 5A on the ground that the goods were “manufactured” - The petitioners are job workers and are doing bleaching, dyeing etc. on the textile so supplied to them, they will be treated as extended hand of hand-loom and power-loom textile manufacturers - The hand-loom and power-loom textile manufacturers instead of getting work of bleaching etc. done by themselves, have engaged the petitioner on job work basis - Section 5A imposes cess for the purposes of the Act, 1963, a duty of excise on all textiles and on all textile machinery manufactured in India - The word 'manufacture' is not defined in the Act, 1963 - Since the textile manufactured out from hand-loom and power-loom industry has been exempted under section 5A, obviously no inspection in respect of textile manufactured by such industry is required and therefore, it is reasonable to conclude that the activity undertaken by an extended hand of these manufacturers will also be not liable to pay the cess under the Act.

[2013-TIOL-306-HC-ALL-VAT](#)

**M/S Hindustan Coca Cola Beverages Pvt Ltd Vs State Of UP (Dated : April 17, 2013)**

Sales Tax - Writ Petition - Sections 4A - VAT Act - Sections 41, 42 - Whether when an assessee is issued a show cause notice, it can legally opt for invoking the writ jurisdiction of the High Court in place of filing reply to the same - Whether when an alternative remedy is available, writ jurisdiction cannot be invoked.

[2013-TIOL-208-HC-DEL-MISC](#)

**Dr Anup Kumar Srivastava Vs State Thr. CBI (Dated: March 14, 2013)**

Prevention of Corruption Act - Arrest of and Investigation against Commissioner of Central Excise - Joint Secretary Cadre officer - No Sanction required: High Court

[2013-TIOL-39-HC-AHM-MISC](#)

**C A Rajesh Vs Disciplinary Committee (Dated: November 6, 2012)**

Irregularities, inaccuracies, anomalies and mistakes committed by CA reported by CE JC - CA's name removed from Register for one year - Punishment upheld : A Chartered Accountant has an obligation, not only statutory but also moral and social, to be absolutely and completely diligent and cautious and careful while preparing, signing and certifying Annual Accounts and/or Audit report. Several Government and private organizations and individuals rely on the report / certificate by Chartered Accountant and once a particular factual aspect or entries, etc. are prepared, signed and certified by Chartered Accountant they are ordinarily accepted without further probing or investigation. In such circumstances, the duty and obligation of being absolutely diligent, conscious and careful is multiplied manifold and a Chartered Accountant should not, and cannot take, such obligation or perform his duties lightly or casually. A mistake by a petty clerk or lower level accountant may be dealt with in different manner but a mistake by a Chartered Accountant cannot be treated with indifference or casually or lightly. A mistake by a clerk or an accountant, which may be considered or allowed or overlooked as inadvertent error, cannot be overlooked lightly or casually if committed by a practicing Chartered Accountant, more so when it is committed in Annual report duly certified by him as correct and authentic report. It has to be, and should be, dealt with seriousness which it would deserve.

<a href="#">2013-TIOL-36-HC-DEL-CA</a>
<b>Indo Rolhard Industries Ltd Vs M K Mahajan (Dated: January 7, 2013)</b>
Companies Act, 1956 - Section 433 - Companies (Court) Rules, 1959 - Rule 9 - Whether application for dispensing with the publication of advertisement of winding up has to be allowed, even when there is an unconditional admission of the petition and winding up has been already ordered - Whether in such a case fair procedure is followed, when the Company Court does not grant an opportunity to show why an advertisement should not automatically follow the admission of the petition - Whether dispensation of publication of advertisement of winding up petition on merit comes later, only after the fair procedure of hearing is followed.
<a href="#">2013-TIOL-30-HC-DEL-SERVICE</a>
<b>UoI Vs K L Bablani (Dated January 8, 2013)</b>
Cancellation of Appointment as Member of Settlement Commission - not extending joining time arbitrary and discriminatory: Delhi HC
<a href="#">2013-TIOL-17-HC-DEL-CONTEMPT</a>
<b>Ms X &amp; Anr Vs Sk Srivastava &amp; Anr (Dated : January 04, 2013)</b>
Offending Remarks against lady colleagues – Income Tax Additional Commissioner sent to jail for 14 days for contempt of court.