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Present: Ms. Meena Chaudhary, petitioner in person.
Ms. Prem Lata Bansal with Ms. Anshul Sharma, Advocates for
respondent No.1.
Mr. Subhash Bansal, Sr. Standing counsel for respondent No.2.

+ CM No. 6933/2009

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Exemption sought is allowed subject to all just exceptions.

Application is disposed of.

W.P.(C) No. 9247/2009

The petitioner herein let out third floor of premises known as Vikas Tower, Delhi-110085 measuring approximately 2900 sq. ft. to M/s Bitcom Services Pvt. Ltd. through its director Ms. Jyoti Rajput, Daughter of Sh. Surya Dev Verma. Initially the rent agreed between the parties was Rs. 38,000/- which was increased to Rs.60,000/- from a later date. The company started paying Rs.51,000/- to the petitioner/landlady on the representation that Rs.9000/- was deducted as tax at source therefrom. According to the petitioner, the said company held out the representation to the effect that TDS of a sum of Rs.9000/- was being deposited with the



Income Tax Authorities. It later transpired that the company amount was not depositing the TDS with the Income Tax Authorities for substantial period. In these circumstances, the petitioner has prayed for the following two reliefs.

“(i) pass appropriate orders for directions to the respondents for initiating show cause notice and criminal prosecution against the defaulters company-M/s .Bitcom Services Pvt. Ltd. its Directors, Promoters, etd.;

(ii) direct the respondents to accept the Income Tax Return of the petitioner without the penalty for the year 2006-2007 and that too after exempting the total tax accrued on deductions of T.D.S. of petitioner by the default company, in the interest of justice.”

Prima facie, it appears that M/s Bitcom Services Pvt. Ltd. are in default inasmuch as in the letter written to the petitioner they have themselves stated that they have admitted that T.D.S deducted by them was not deposited. In these circumstances, it is the statutory obligation of the respondents to initiate proper action against M/s Bitcom Services Pvt. Ltd. in respect of the aforesaid purported default committed by the said company.

We, therefore, direct the Income Tax Authorities to issue show cause



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notice to M/s Bitcom Services Pvt. Ltd. in accordance with the provision of the Income Tax Act. In so far as second prayer is concerned that cannot be granted as it is the obligation of the petitioner to file the Income Tax Returns in accordance with law. Learned counsel for the respondent states that necessary notice under Section 148 shall be issued to the petitioner to enable the petitioner to file the returns.

The writ petition is disposed of.

Dasti.

A handwritten signature in black ink, appearing to read 'A.K. SIKRI'.

A.K.SIKRI, J

A handwritten signature in black ink, appearing to read 'Valmiki Mehta'.

VALMIKI J. MEHTA, J

July 08, 2009

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