$~75 to 78

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

\+ **W.P.(C) 13676/2006 & CM APPL. 10593/2006**

MINISTRY OF RAILWAYS .....Petitioner

Through: Mr. Subhash Tanwar, CGSC with Mr. Naveen, Mr. Sandeep Mishra & Mr. Harshit Dewshwal, Advs

versus

THE ASSESSING AUTHORITY & ORS .....Respondents

Through: Mr. Sumit K. Batra, Adv for GNCTD.

76 WITH

\+ **W.P.(C) 13696/2006 & CM APPL. 10622/2006**

MINISTRY OF RAILWAYS .....Petitioner

Through: Mr. Subhash Tanwar, CGSC with Mr. Naveen, Mr. Sandeep Mishra & Mr. Harshit Dewshwal, Advs

versus

THE ASSESSING AUTHORITY & ORS. .....Respondents

Through: Mr. Sumit K. Batra, Adv for GNCTD.

77 WITH

\+ **W.P.(C) 13697/2006 & CM APPL. 10624/2006**

MINISTRY OF RAILWAYS .....Petitioner

Through: Mr. Subhash Tanwar, CGSC with Mr. Naveen, Mr. Sandeep Mishra & Mr. Harshit Dewshwal, Advs

versus

THE ASSESSING AUTHORITY & ORS .....Respondents

Through: Mr. Sumit K. Batra, Adv for GNCTD.

78 AND

\+ **W.P.(C) 15031/2006 & CM APPL. 11931/2006**

MINISTRY OF RAILWAYS .....Petitioner

Through: Mr. Subhash Tanwar, CGSC with Mr. Naveen, Mr. Sandeep Mishra & Mr. Harshit Dewshwal, Advs

versus

THE ASSESSING AUTHORITY & ORS. .....Respondents

Through: Mr. Sumit K. Batra, Adv for GNCTD.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

<u>O R D E R</u>

% 21.08.2025

1. This hearing has been done through hybrid mode.

2. These are four writ petitions which have challenged the impugned order and judgment dated 30th March, 2006 passed by the Additional Commissioner, Sales Tax Department, New Delhi.

3. Vide the impugned order, the Department has held that the transactions between the Ministry and Indian Railways Finance Corporation *(hereinafter, 'IRFC')* would be subjected to Delhi Sales Tax Act, 1975. The finding in the impugned order is to the effect that there was a transfer of ownership of rolling stock from the Petitioners to IRFC against consideration, which amounts to sale.

4. In effect therefore, the assessment orders in the four writ petitions dated 1st October, 2004, for the AY 1994-95, 30th September, 2004 for the AY 1988-89, 1st October, 2004, for the AY 1993-94 and 30th September, 2004 for the AY 1989-90, passed by the Assessing Authority has been upheld. The said Assessing Authority had raised the demands to the following effect:-

- *1st October, 2004, for the AY 1994-95 in W.P.(C) 13676/2006: Rs. 24,66,40,860/-.*
- *30th September, 2004 for the AY 1988-89 in W.P.(C) 13696/2006: Rs. 60,25,33,200/-.*
- *1st October, 2004, for the AY 1993-94 in W.P.(C) 13697/2006: Rs. 39,10,03,540/-.*
- *30th September, 2004 for the AY 1989-90 in W.P.(C) 15031/2006 Rs. 75,08,21,000/-.*

5. An interim order was passed on 30th August, 2006 to the following effects:

> ***"CM No. 10593/2006 (stay)***
>
> *Notice. Mr. Raj Batra, Advocate accepts notice for the Respondent and seeks some time to file reply. Reply be filed within four weeks. Rejoinder be filed within two weeks thereafter.*
>
> ***In the meanwhile, the demand raised on the basis of the impugned order dated 30th March, 2006 is stayed.***
>
> ***To come up on 14th November, 2006."***

6. Thereafter, the matter has remained pending as it was admitted on 13th May, 2016. Court notice was issued in these matters to ld. Counsel for parties who have appeared today.

7. Ld. Counsel for the Parties are directed to seek instructions from their respective clients.

8. List on 29th October, 2025 on the top of the board.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 21, 2025

sk/ss