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

+ W.P.(C) 11703/2019

MAPS GLOBAL.

..... Petitioner

Through: Ms. Anjali J. Manish, Mr. Priyadarshi
Manish and Ms. Shweta Dhaka,
Advocates.

versus

UNION OF INDIA. & ORS.

..... Respondents

Through: Mr. Farman Ali, Mr. Prashant Rana
and Mr. Ravi Prakash, Advocates for
respondent No. 1.

Mr. Satish Aggarwala and Mr. Akshay
Saxena, Advocates for respondent
Nos. 2, 6 and 7.

Mr. Amit Bansal and Mr. Aman
Rewaria, Advocates for respondent
No. 3.

Mr. Harpreet Singh and Ms. Suhani
Mathur, Advocates for respondent
Nos. 4 and 5.

Ms. Madhura M.N., Local
Commissioner in person.

Mr. Aditya Yadav, Deputy
Commissioner, CGST, Delhi West in
person.

CORAM:

HON'BLE MR. JUSTICE VIPIN SANGHI

HON'BLE MR. JUSTICE SANJEEV NARULA

ORDER

21.11.2019

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1. The Local Commissioner has tendered in Court the report prepared by her. The same has been perused. It appears from the said report that upon physical verification, the premises in question, namely, 130, Plot No. 8,

Mangalam Paradise Mall, Magalam Palace, Sector-3, Rohini, New Delhi-110085 was not found in occupation of the petitioner, as claimed by the petitioner. In fact, the same was lying locked and was being used as a go-down by one Mr. Deepak Pahwar, who is running a restaurant in the adjoining premises. The Local Commissioner has placed on record copies of the print-outs of the photographs taken by her which also show that the premises in question is being used as a go-down.

2. Confronted with the aforesaid position, learned counsel for the petitioner today states that the petitioner had informed her earlier that he would be shifting out of the said premises. However, this position was not stated by her yesterday when the proceedings were conducted in Court.

3. At this stage, we may state the background in which we appointed the local commissioner. Mr. Aditya Yadav, Deputy Commissioner, CGST, Delhi West, who is present today and was also present yesterday, had stated that the petitioner's case was found to be one of the 'Risky Exporters'. He had also stated that notice had been issued to the petitioner, which had been returned unserved since the premises was found locked. Thereafter, physical verification had been conducted, and once again, the premises was found locked.

4. On the other hand, the petitioner had sought to place reliance on a *Panchnama* dated 02.10.2019 to claim that the *Panchnama* had been prepared at the registered premises of the petitioner i.e. 130, Plot No. 8, Mangalam Paradise Mall, Magalam Palace, Sector-3, Rohini, New Delhi-110085. She had also relied upon the order of seizure of the same date in respect of the records claimed to have been seized from the said premises.

5. In view of the aforesaid controversy, we had appointed the Local Commissioner, since the petitioner had categorically asserted – despite being confronted with the submissions of Mr. Aditya Yadav, that the petitioner is very much present at, and running its office from the said address viz. 130, Plot No. 8, Mangalam Paradise Mall, Magalam Palace, Sector-3, Rohini, New Delhi-110085. We find the submission of learned counsel for the petitioner, that she had informed that the petitioner is in the process of shifting the premises prior to filing of the writ petition, difficult to accept. If that were the case, learned counsel would have stated so yesterday itself upon being confronted with the statement made by Mr. Aditya Yadav.

6. We, therefore, reject this submission as unacceptable and implausible. It appears to us that the petitioner has not come to this Court with clean hands.

7. In the present petition, the petitioner has disclosed its address as 508, 5th Floor, Amba Tower, D.C. Chowk, Sector-9, Rohini, New Delhi-110085 in the memo of parties, whereas its registered address with the respondent continues to be 130, Plot No. 8, Mangalam Paradise Mall, Magalam Palace, Sector-3, Rohini, New Delhi-110085. Pertinently, in the affidavit supporting the writ petition, the address given by the deponent Mr. Anubhav Kapoor – who claims himself to be the Proprietor of the petitioner M/s Maps Global, is disclosed as 130, Plot No. 8, Mangalam Paradise Mall, Magalam Palace, Sector-3, Rohini, New Delhi-110085. The affidavit is dated 04.11.2019.

8. The submission of learned counsel for the petitioner is that the petitioner had vacated the said premises on 23.10.2019. In this regard, she

has also placed reliance on the statements of several persons recorded by the Local Commissioner. If that is so, there was no justification for stating the address of M/s Maps Global as 130, Plot No. 8, Mangalam Paradise Mall, Magalam Palace, Sector-3, Rohini, New Delhi-110085 by the Proprietor Mr. Anubhav Kapoor in his affidavit dated 04.11.2019. Clearly, the attempt of the petitioner is to evade scrutiny by the authorities, may be, because its alleged export activities are under examination.

9. Even in respect of the *Panchnama* proceedings conducted on 02.10.2019, Mr. Harpreet Singh submits that the proceedings sheet shows that in the first instance, the premises was found locked. After making inquiries from the Maintenance Wing of the Mall, the petitioner was contacted at his residence, and only thereafter, the *Panchnama* proceedings were conducted.

10. In these circumstances, looking to the fact that the petitioner has not approached this Court with clean hands, and the entirety of the situation, including the fact that the petitioner is also claimed to be a ‘Risky Exporter’, we are not inclined to exercise our discretionary jurisdiction in favour of the petitioner.

11. The petition is, accordingly, dismissed.

VIPIN SANGHI, J

SANJEEV NARULA, J

NOVEMBER 21, 2019

B.S.Rohella