

08.12.2025

Present : Shri Vasu V. Purohit Counsel for Appellant.  
: Shri Anuj Jain, Counsel for Respondent.

1. Counsel for Appellant contended that as per the submissions made by the respondent herein before the Competent Authority the total income of the appellant herein from all sources is more than Rs.4,00,000/- per month and the burden of proof u/s 101 of Indian Evidence Act as well as Section 104 of Bhartiya Shakshya Adhiniyam, lies on the person who asserts a fact. However, the appellant /tenant is aged 80 years old and is earning very little from a small camera-accessories business and, therefore, cannot afford another shop, and eviction would force him to create a slum.
2. Counsel for Appellant filed judgement dated 20.01.1987 in case titled "**Rattan Chand Vs. Ujagar Singh**" passed by Hon'ble High Court of Delhi in support of his contention that the Competent Authority is required to give finding on approximate amount available with the appellant to acquire alternative accommodation, which the Competent Authority failed to do in the present matter.
3. Counsel for Respondent also referred to written statement filed by the Appellant before the Competent Authority wherein the appellant himself has submitted that annual income from his petty business varies between Rs.1.40 lakhs to 1.50 lakhs per month. The Counsel stated that the present appellant has a residential property at Dwarka in his name and also brought the attention to the averments made by appellant herein that he had paid Rs.53,240/- to the landlord on 07.12.2023

towards rent for 01.08.2022 to 31.03.2024. Counsel also submitted that as per his own admission he had been paying Rs.2500/- to Rs.3000/- to casual labourers on monthly basis, which supports his contention that the present appellant has income more than what has been claimed by him before the Competent Authority.

4. On a specific query raised by this Court regarding status of ownership of a property at Dwarka, the appellant denied to own any such property, and claimed that he stays with his daughters.
5. During hearing, it transpired that the appellant apart from his income from business also has family income coming from his sons who are earning. The appellant is directed to place on record the details of his family members and their income on the next date of hearing. The respondent shall also furnish evidence on his claim of Rs.4 lakh income and Dwarka residence.
6. Adj. to 22.12.2025.



**Financial Commissioner  
Delhi**

**Case No. 345 of 2024**

08.12.2025

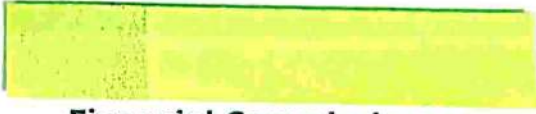
Present : Shri Dheeraj Jagwani, Counsel for Petitioner.  
: Shri P. N. Mishra, Counsel for Respondents, F&S.

1. Counsel for Petitioner stated that there is no proof of seized bags belonging to the petitioner during raid at another FPS (bearing no. 7784) on 09.12.2010. The inspection delay was caused by the respondents, not the petitioner. The total number of bags was consistent with records, and sales started only after 24.12.2010. No shortage or tampering was found in the petitioner's stock. Therefore, cancelling the petitioner's license was illegal and arbitrary. Other similarly placed FPS dealers faced similar allegations but had their licenses reinstated with penalties, unlike the petitioner, showing discriminatory treatment. The petitioner also sells empty gunny bags openly, which weakens the diversion claim. The respondents ignored their own inspection findings of the petitioner's stock.
2. Counsel for Respondent, F&S contended that this appeal cannot proceed because the issues have already been decided by the High Court of Delhi under the rule of res judicata (Section 11 CPC). The Appellant is trying to raise the same points again, which is not allowed. The Appellant, M/s Jai Ambay Store, was issued a Show Cause Notice after a raid found food stocks meant for the Appellant stored illegally elsewhere. An inspection revealed false records and shortage of 89 kg of rice. Moreover, the Appellant failed to properly verify beneficiaries. After hearings and opportunity of defence to the appellant, the Assistant Commissioner cancelled the Appellant's license and forfeited the security deposit. This decision was confirmed by the Appellate Authority vide order dated 16.06.2011. The Appellant's previous writ petition against these orders was dismissed by the High Court vide order dated 02.11.2011, which found no



proof of proper delivery of goods. The Appellant withdrew that petition and filed this appeal on the same grounds, which is improper and a misuse of the court's process and further prayed to dismiss the appeal. In response to the query raised by this Court during previous hearing, the respondent, F&S Department submitted that raid was conducted at M/s. Maha Durga Shiv Shakti Store on 09.12.2010, which started at 6 pm and continued till 10.12.2010 (Friday). 11<sup>th</sup> and 12<sup>th</sup> December, 2010 being second Saturday and Sunday, the department diligently conducted inspection immediately on the next working day i.e. 13<sup>th</sup> December, 2010 at the permission of the appellant and found deficiencies in the stock of appellant. Moreover, at the time of raid on 09.12.2010 at Maha Durga Shiv Shakti Store against the allotted 123 bags of wheat, 5706 bags of wheat and against 63 bags of rice, 468 bags of rice was found which also included the share of appellant's FPS, as recorded in FIR.

3. Keeping in view of the above arguments, both the parties are directed to file their written submissions alongwith citations, if they wish to, in brief latest by 19.12.2025, whereafter orders shall be passed on the basis of the documents available on record.
4. Case is reserved for pronouncement of orders on 05.01.2026.

  
**Financial Commissioner  
Delhi**