

- [Contract](#) Act, 1872 (9 of 1872) Section 5 - Counsel that in view of the provision of Section 56 of the Indian Contract Act, 1872, the agreement to sell stood frustrated after the attachment of the property by the Income Tax Department - If the agreement become impossible, only then it will become void - In the present case, the performance of the agreement to sell has not become impossible - No doubt, the plot in question at one stage was under attachment and charge, however, that itself does not result in frustration of the contract - The word "impossibility" to act as per the terms of the agreement, cannot mean that if the performance of the contract becomes onerous for one party, then it leads to impossibility - There is a difference between onerous liability and impossibility - The present case falls in the category of onerous liability and does not fall in the category of an impossible Act - Even otherwise such an impossibility must not arise due to the fault of the party itself.

[2022 PLRonline 1355](#)

[M/S DABRIWALA STEEL AND ENGINEERING COMPANY LIMITED v. M/S. SAKET STEELS LIMITED,\(2022-1\)205 PLR 502](#)