

Status of an individual vis-a-visa 'sole proprietorship'.

"10 Legal position in this regard is settled. The phrase Sole Proprietorship is defined in Black's Law Dictionary (Eighth Edition), Pg. 1427 as follows:-

*"Sole Proprietorship - 1. A business in which one person owns all the assets, owes all the liabilities and operates in his or her person capacity., 2. Ownership of such a business.- Also terms individual proprietorship. "*

**11. Hence, sole proprietorship is one that is run by a natural person. There is no legal distinction between the owner and the business entity. It is the owner who is in control of all the elements of the proprietorship. "**

High Court of Delhi in the matter of *Savita Rani v. Naresh Kumar and another* in RCREV 218 of 2016 decided on 22.09.2017