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* IN THE HIGH COURT OF DELHI AT NEW DELHI

+ W.P.(C) 8899/2022

INDO ENVIRO INTEGRATED
SOLUTIONS LIMITED

..... Petitioner

Through: Mr. Sujit Ghosh with Ms.Mannat
Waraich and Mr.Shubh Dixit,
Mr.Ajinkya Tiwari, Advocates.

versus

ASSISTANT COMMISSIONER OF
INCOME TAX & ORS.

..... Respondents

Through: Mr. Shailendra Singh, Advocate for
Revenue.
Ms. Suman Chauhan and
Ms.Samiksha, Advocate for UOI.

CORAM:

HON'BLE MR. JUSTICE MANMOHAN

HON'BLE MS. JUSTICE MANMEET PRITAM SINGH ARORA

ORDER
03.06.2022

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CM APPL. Nos. 26750-51/2022 (for exemptions)

Exemptions allowed, subject to all just exceptions.

Accordingly, the present applications stand disposed of.

W.P.(C) 8899/2022 & CM APPL. 26749/2022 (for stay)

Present writ petition has been filed challenging the order dated 14th May, 2022 and consequential notices of demand and penalty dated 14th May, 2022, all issued by respondent No.1 on the ground that they are in



contravention of National Company law Tribunal (hereinafter referred to as 'NCLT') order dated 2nd May, 2022. Petitioner also seeks to challenge the proceedings initiated by respondent No.2 vide letter dated 22nd September, 2019 and pursued through subsequent notices dated 22nd December, 2020, 29th May, 2021, 11th June, 2021 and 23rd August, 2021 on the ground that the said notices are wholly without jurisdiction and in gross violation of the order dated 15th October, 2018, passed by National Company Law Appellate Tribunal (for short 'NCLAT').

Learned counsel for the petitioner states that the impugned order and the consequential notices of demand and penalty raising a demand of income tax amounting to Rs. 48 crores are in complete contravention of the order passed by the NCLT in CA No.1163 of 2020 in CP No.3638/MB/2018 dated 2nd February, 2021 vide which pursuant to the approval of the resolution process, all claims and liabilities of creditors (including the Central Government, local tax or regulatory authorities) whether existing at or relating to a period prior to 15th October, 2018 stood extinguished.

Issue notice.

Mr. Shailendra Singh and Ms. Suman Chauhan, learned counsel accept notice on behalf of respondents/Revenue and Union of India. They pray for and are granted six weeks to file their counter affidavits. Rejoinder affidavits, if any, be filed before the next date of hearing. Further, the petitioner is directed to place on record affidavits dated 24th January, 2019 and 9th January, 2020 allegedly filed by the Union of India before NCLT within a week's time.

Till further orders, the order dated 14th May, 2022 as well as consequential notices of demand and penalty dated 14th May, 2022 issued by



the respondent No. 1 are stayed.

List on 27th September, 2022.

MANMOHAN, J

MANMEET PRITAM SINGH ARORA, J

JUNE 3, 2022/j