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

+ **W.P.(C) 7533/2024**

M/S STRAIGHT EDGE CONTRACTS

PRIVATE LIMITED

..... Petitioner

Through: Mr. Prem Kandpal and Mr. Ketan Jain,
Advocates.

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Appearance not given.

CORAM:

HON'BLE MR. JUSTICE SANJEEV SACHDEVA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

% **24.05.2024**

CM APPL. 31355/2024 (for exemption)

Exemption allowed, subject to all just exceptions.

This application stands disposed of.

CM APPL. 31354/2024 (for stay)

1. Learned counsel for petitioner submits that petitioner-company was part of resolution process, which was duly approved by the National Company Law Tribunal ["NCLT"] on 13.10.2022 and this was brought to the notice of the Proper Officer and despite the same, the Proper Officer has passed the impugned order creating the demand against the petitioner-company. Learned counsel submits that similar issue is pending consideration before this Court in W.P. (C) 16075/2023 *MBL Infrastructure Limited vs. Department of Trade and Taxes Government of NCT of Delhi*.

2. Issue notice. Notice is accepted by learned counsel appearing for respondents.

3. We notice in the order dated 14.12.2023 passed in W.P. (C) 16075/2023, the Proper Officer has been restrained from passing the final order on the Show Cause Notice.

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4. The petitioner shall file a copy of the resolution plan that has been approved by the NCLT within four weeks from today.
5. Since in the present case, the Show Cause Notice already stands adjudicated, we direct that till the next date of hearing, no coercive action shall be taken against the petitioner pursuant to the impugned order dated 30.12.2023.
6. Counter affidavit be filed within four weeks. Rejoinder thereto be filed before the next date of hearing.
7. List on 10.07.2024.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

MAY 24, 2024/vp