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

+ **W.P.(C) 16750/2024 & CM APPL. 70913/2024**

**SMS PARYAVARAN LIMITED THROUGH ITS AUTHORIZED
REPRESENTATIVE**Petitioner

Through: Mr. Vivek Sarin, Mr. Dhruv Dev
Gupta, Ms. Divyanshi Singh, Mr.
Akash Gupta, Mr. Satish C. Kaushik
& Mr. Abhishek Jain, Advocates.

versus

**ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 22-2
DELHI AND ANR.**Respondents

Through: Mr. Puneet Rai, SSC with Mr.
Ashvini Kumar & Mr. Rishabh
Nangia, JSCs.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MS. JUSTICE SWARANA KANTA SHARMA

ORDER

% **04.12.2024**

CM APPL. 70914/2024 (Exemption)

1. Allowed, subject to all just exceptions.
2. The application is disposed of.

CM APPL. 70915/2024 (delay in refiling)

3. For the reasons stated in the application, the same is allowed.
4. The application is disposed of.

W.P.(C) 16750/2024

5. Issue notice.
6. The learned counsel appearing for the respondents accepts notice and



seeks time to take instructions.

7. *Prima facie*, the controversy involved in the present petition is covered by the decision of the Hon'ble Supreme Court in ***Ghanashyam Mishra and Sons Private Ltd. v. Edelweiss Asset Reconstruction Co. Ltd through the Director and Others: (2021) 9 SCC 657.***

8. List on 13.12.2024.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

DECEMBER 4, 2024/at

[Click here to check corrigendum, if any](#)