



IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
NAGPUR BENCH : NAGPUR

WRIT PETITION (WP) NO. 7201 OF 2025

Navdurga Advisory Pvt. Ltd., through Director Vimalkumar Haihchandra Modi  
**Versus**  
Deputy Commissioner of Income Tax/Asst. Commissioner Central Circle-2(1),  
Nagpur and others

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Office Notes, Office Memoranda of Court's or Judge's Order  
Coram, appearances, Court's Orders  
or directions and Registrar's order

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Shri Kapil Hirani, Advocate for the petitioner.  
Shri B.N.Mohata, Advocate for the respondent.

**CORAM : URMILA JOSHI-PHALKE &  
NIVEDITA P. MEHTA, JJ.**  
**DATED : 17<sup>th</sup> APRIL, 2026.**

Learned counsel for the petitioner submitted that in view of the resolution plan accepted on 22.12.2023 by NCLT on demands prior to the acceptance of resolution plan. The issue involved in the present matter is covered by the judgments of the Hon'ble Supreme Court in *Ghanshyam Mishra and Sons Pvt. Ltd. v. Edelweiss Asset Reconstruction Company Ltd.* and of this Court in *Murli Industries Limited v. Assistant Commissioner of Income Tax, MECL Building and others.*

2. Learned counsel for the respondents seeks time to take instructions from the concerned department.
3. Time as sought is granted.
4. List the matter for further consideration on **24.04.2026.**

[JUDGE]

[JUDGE]