$~45 to 47

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

\+ **CO.A(SB) 30/2016**

DY. COMMISSIONER OF INCOME
TAX CIRCLE-13(1) ..... Appellant

Through: Ms. Laxmi Gurang, Advocate

versus

JVG LEASING LTD THROUGH OFFICIAL
LIQUIDATOR ..... Respondent

Through: Ms. Swati Setia, Advocate with Mr. Gautam Kumar, Advocate for RBI
Mr. Rajiv Bahl, Advocate for the Official Liquidator

\+ **CO.A(SB) 31/2016**

DY. COMMISSIONER OF INCOME
TAX CIRCLE 13(1) ..... Appellant

Through: Ms. Laxmi Gurang, Advocate

versus

JVG HOUSING FINANCE LTD THROUGH
OFFICIAL LIQUIDATOR ..... Respondent

Through: Ms. Swati Setia, Advocate with Mr. Gautam Kumar, Advocate for RBI
Mr. Rajiv Bahl, Advocate for the Official Liquidator

\+ **CO.A(SB) 32/2016**

DY. COMMISSIONER OF INCOME TAX
CIRCLE 13 (1) ..... Appellant

Through: Ms. Laxmi Gurang, Advocate

versus

JVG DEPARTMENTAL STORES LTD.
THROUGH OFFICIAL LIQUIDATOR ..... Respondent

Through: Ms. Swati Setia, Advocate with Mr. Gautam Kumar, Advocate for RBI
Mr. Rajiv Bahl, Advocate for the Official Liquidator

CORAM:
HON'BLE MR. JUSTICE SIDDHARTH MRIDUL

O R D E R

% **23.11.2016**

CO.APPL.4640/2016 in CO.A.(SB) 30/2016
CO.APPL.4641/2016 in CO.A.(SB) 31/2016
CO.APPL.4645/2016 in CO.A.(SB) 32/2016

Exemption granted subject to all just exceptions.

The applications are disposed of accordingly.

CO.A.(SB) 30/2016, 31/2016 & 32/2016

The present appeals assail the order dated 08.09.2016, passed by the Official Liquidator, rejecting the claim of the Income Tax Department.

Notice.

Mr. Rajiv Bahl, learned counsel accepts notice on behalf of the Official Liquidator.

Counsel appearing on behalf of the appellant as well as counsel appearing on behalf of the Official Liquidator, in unison, state that the order assailed in the present appeals would require re-consideration and in this regard, it would be appropriate to remit the matters back to the Official Liquidator for *de novo* consideration of the claim instituted on behalf of the Income Tax Department.

Having heard counsel appearing on behalf of the parties, I am of the view that in the present appeals, it would be just, necessary and appropriate to set aside the impugned order dated 08.09.2016 and remit the matter back to the Official Liquidator for fresh consideration of the claim on behalf of the appellants, in accordance with law.

Directed accordingly.

With the above directions, the appeals are disposed of.

In the first instance, list the claim filed on behalf of the Income Tax Department before the Official Liquidator for *de novo* consideration on 24.12.2016.

SIDDHARTH MRIDUL, J

NOVEMBER 23, 2016
dn