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

\+ CO.A(SB) 35/2016

DY. COMMISSIONER OF INCOME TAX CIRCLE 13(1)

..... Appellant

Through: Ms. Lakshmi Gurung, Advocate.

versus

JVG STEELS INDIA LTD THROUGH OFFICIAL LIQUIDATIOR

..... Respondent

Through: Mr. Rajiv Bahl, Advocate for OL.

CORAM:
HON'BLE MR. JUSTICE SIDDHARTH MRIDUL

O R D E R

% 23.12.2016

CO.APPL.5143/2016 (Exemption)

Exemption granted subject to all just exceptions.

The applications are disposed of accordingly.

CO.APPL.5142/2016 (Delay in re-filing)

For the reasons stated in the application the delay of 19 days in re-filing the appeal is condoned.

The application is disposed of accordingly.

CO.A.(SB) 35/2016

The present appeal assails 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 appeal would require re-consideration and in this regard, it would be appropriate to remit the matter 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 appeal, 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 appellant, in accordance with law.

Directed accordingly.

With the above directions, the appeal is 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 13.01.2017.

SIDDHARTH MRIDUL, J

DECEMBER 23, 2016
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