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

\+ **CO.A(SB) 33/2016**

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

Through: Ms. Laxmi Gurang, Advocate

versus

JVG FOODS LTD THROUGH OFFICIAL LIQUIDATOR ..... Respondent

Through: Ms. Swati Setia and Mr. Gautam Kumar, Advocates for RBI.
Mr. Rajiv Bahl, Advocate for OL.

\+ **CO.A(SB) 34/2016**

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

Through: Ms. Laxmi Gurang, Advocate

versus

JVG FARM FRESH LTD ..... Respondent

Through: Ms. Swati Setia and Mr. Gautam Kumar, Advocates for RBI.
Mr. Rajiv Bahl, Advocate for OL.

CORAM:
HON'BLE MR. JUSTICE SIDDHARTH MRIDUL

O R D E R

% **20.12.2016**

CO. APPL. 5105/2016 in CO.A(SB) 33/2016
CO. APPL. 5108/2016 in CO.A(SB) 34/2016

Exemption granted subject to all just exceptions.

The applications are disposed of accordingly.

CO. APPL. 5104/2016 in CO.A(SB) 33/2016

The present application under Rule 9 of the Companies (Court) Rules, 1959 read with Section 151 CPC for condonation of 17 days' delay in re-filing the appeal.

Notice. Notice is accepted on behalf of learned counsel appearing on behalf of the non-applicants, who fairly do not oppose this application.

For the reasons stated in the application, the same is allowed. The delay of 17 days in re-filing the appeal is condoned.

The application stands disposed of.

CO. APPL. 5107/2016 in CO.A(SB) 34/2016

The present application under Rule 9 of the Companies (Court) Rules, 1959 read with Section 151 CPC for condonation of 19 days' delay in re-filing the appeal.

Notice. Notice is accepted on behalf of learned counsel appearing on behalf of the non-applicants, who fairly do not oppose this application.

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

The application stands disposed of.

CO.A(SB) 33/2016 & CO.A(SB) 34/2016

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 appearing 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 13.01.2017.

SIDDHARTH MRIDUL, J.

DECEMBER 20, 2016

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