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

+ **W.P.(C) 7546/2022**

**P C FINANCIAL SERVICES PRIVATE LIMITED** ..... Petitioner

Through: Mr.Arvind Nayar, Sr.Advocate with  
Mr.Ajay Bhargava, Ms.Vanita  
Bhargava, Mr.Atul Pandey, Mr.Hirak  
Mukhopadhyay and Mr.Milind Jain,  
Advocates.

versus

**DEPUTY DIRECTOR OF INCOME TAX (INV.) - 8 (2) AND ORS.**

..... Respondents

Through: Ms.Vibhooti Malhotra, Sr.Standing  
Counsel with Mr.Shailendera Singh,  
Jr.Standing Counsel and Mr.Ekansh  
Dubey, Advocate.

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Date of Decision: 04<sup>th</sup> July, 2022

**CORAM:**

**HON'BLE MR. JUSTICE MANMOHAN**

**HON'BLE MS. JUSTICE MANMEET PRITAM SINGH ARORA**

### **J U D G M E N T**

**MANMOHAN, J (Oral):**

**CM APPL.27995/2022**

1. Present application has been filed on behalf of the Petitioner seeking modification of the order dated 31<sup>st</sup> May, 2022 passed by this Court by relying on the order dated 31<sup>st</sup> May, 2022 passed by a learned Single Judge of this Court in W.P.(C) 8514/2022, directing the Directorate of Enforcement to release a further amount of Rs. 25 crores in favour of the



Petitioner to meet its essential expenditure as well as towards salaries of employees.

2. At the outset, learned counsel for the Respondents submits that the present application is unsustainable, as the orders dated 17<sup>th</sup> December, 2021 assailed in the present petition issued under Section 132(9B) of the Income Tax Act, 1961 ('the Act') have expired on 17<sup>th</sup> June, 2022 due to operation of law. She states that since the subsequent orders dated 16<sup>th</sup> June, 2022 under Section 281B of the Act passed by the Assessing Officer, being ACIT, Central Circle-25, New Delhi have neither been challenged nor the Assessing officer has been impleaded, as a respondent, the present proceedings are infructuous.

3. Learned counsel for the Respondents further states that no amount has been released by the Directorate of Enforcement in pursuance to the order dated 31<sup>st</sup> May, 2022 passed by the learned Single Judge in WP(C) 8514/2022.

4. She also states that an application has been filed by the Enforcement Directorate before the Supreme Court in SLP(C) 7551/2022 assailing the Petitioner's conduct of approaching the learned Single Judge of this Court in W.P.(C) 8514/2022 even when the Supreme Court is seized of the controversy, on the ground of 'forum shopping'.

5. Learned senior counsel for the petitioner seriously refutes the contention of 'forum shopping'. He states that WP(C) 8514/2022 had been filed as it pertains to a different cause of action. He, however, admits that in view of the subsequent orders dated 16<sup>th</sup> June, 2022 under Section 281B of the Act passed by the Assessing Officer, being ACIT, Central Circle-25, New Delhi, the petitioner would need to file a fresh writ petition.



6. This Court is of the view that as the impugned orders dated 17<sup>th</sup> December, 2021 have expired on 17<sup>th</sup> June, 2022 due to operation of law, the present writ petition is infructuous.

7. Accordingly, the present writ petition along with application is disposed of with liberty to the petitioner to file a fresh proceeding in accordance with law to challenge the orders dated 16<sup>th</sup> June, 2022 passed under Section 281B of the Act. It is clarified that this Court has not expressed any opinion on the merits of the controversy. The rights and contentions of all the parties are left open.

8. The next date of hearing is cancelled.

**MANMOHAN, J**

**MANMEET PRITAM SINGH ARORA, J**

**JULY 4, 2022**  
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