

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

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**CM-766-CWP-2023 in/and
CWP-20234-2013**

Date of decision: 13.02.2023

COMMISSIONER OF INCOME TAX (CENTRAL GURGAON)

.... Petitioner

Versus

INCOME TAX SETTLEMENT COMMISSION AND ANR

.... Respondents

CORAM: HON'BLE MS. JUSTICE RITU BAHRI

HON'BLE MRS. JUSTICE MANISHA BATRA

Present : Mr. Rohit Jain and Mr. Vishal Gupta, Advocates
for the applicant/ respondent No.2.

Mr. Varun Issar, Advocate for the non-applicant/ petitioner.

RITU BAHRI, J. (oral)

CM-766-CWP-2023

This application has been filed on behalf of respondent No.2 for seeking disposal of the captioned writ petition in view of completion of corporate insolvency Resolution process, which covers the claim of the petitioners, rendering the present writ petition infructuous.

Application is allowed and the main case is taken on board today itself.

Main case

Learned counsel for respondent No.2 has referred to page No.235 of this Resolution where all the dues under the Income Tax Act including taxes, duties, penalties, interest, fines cesses, charges, unpaid tax deducted at source or tax collected at source have been settled. He has further referred to

page No.286 of this application where details of the pending litigation has been given and the present writ petition is at Sr. No.14 i.e. CWP-20234-2013. This writ petition is in the list of income tax litigations.

Since all the disputes have been amicably resolved and the representatives of Income Tax Department was the part of Resolution Plan, this application is allowed.

Accordingly, the main writ petition stands disposed of in view of the abovesaid Resolution Plan, with liberty to get it revive, if any, claim survives.

**(RITU BAHRI)
JUDGE**

**(MANISHA BATRA)
JUDGE**

13.02.2023
Jyoti-IV

Whether speaking/reasoned:	Yes/No.
Whether reportable :	Yes/No