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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ W.P.(C) 2612/2023 & CM APPL. 10078/2023 (interim relief)
M/S SUMMIT AVIATION PRIVATE LIMITED..... Petitioner

Through: Ms. Anjali Chauhan, Ms.
Pragati Sharma, Mr. Harshit
Pandey, Mr. Tushar Tokas and
Ms. Ritika Rai, Advs.

versus

COMMISSIONER OF INCOME TAX & ANR. Respondents

Through: Mr. Puneet Rai, Sr. SC with
Mr. Ashvini Kumar and Mr.
Rishabh Nangia, SC along with
Mr. Nikhil Jain, Adv.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE PURUSHAINDR KUMAR
KAURAV

ORDER
11.01.2024

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1. This petition has been preferred challenging the Business Attachment Order and Prohibitory Orders [**“Attachment and Prohibitory Orders”**] dated 15 November 2019, 14 November 2019 and 18 November 2019. The aforesaid Attachment and Prohibitory Orders appear to have been drawn in respect of a demand which stood raised.

2. We are further informed by Mr. Rai, learned counsel appearing on behalf of the respondent that the tax demands pertained to Assessment Years 2011-2012 to 2016-2017 and the same have been confirmed consequent to the dismissal of the appeal preferred by the



writ petitioner.

3. In view of the aforesaid, it is evident that the writ petitioner would have to pursue remedies as may otherwise be permissible in law.

4. We are additionally informed that the helicopter which had been provisionally attached pursuant to the impugned orders also appears to have been mortgaged in favour of a Financial Institution which in exercise of its independent statutory rights had proceeded to auction the same. The proceeding pertaining to that auction conducted by the financial institution, we are informed form subject matter of W.P.(C) 15237 of 2023 and W.P.(C) 15238 of 2023. The Attachment and Prohibitory Orders passed by the respondent Department are yet to be lifted.

5. In view of the aforesaid developments and the facts noticed above, we find no justification to continue the writ petition which consequently shall stand disposed of along with pending application.

6. All rights and contentions of the writ petitioner are kept open to be addressed in appropriate proceedings.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

JANUARY 11, 2024//p