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

+ W.P.(C) 5803/2024 & CM APPL. 23982/2024

PRIUS COMMERCIAL PROJECTS PVT. LTD.Petitioner

Through: Mr. Harsh R. Shah, Advocate.

versus

UNION OF INDIA & ORS.Respondents

Through: Mr. Aseem Chawla, Sr. Standing Counsel, Ms. Monica Benjamin, Jr. Standing Counsel, Ms. Priya Sarkar, Jr. Standing Counsel and Ms. Pratistha, Adv.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MS. JUSTICE SWARANA KANTA SHARMA

ORDER

% **16.10.2024**

1. The petitioner has filed the present petition, *inter alia*, impugning a notice of demand dated 31.12.2017 issued under Section 156 of the Income Tax Act, 1961 (hereafter *the Act*) for assessment year (AY) 2015-16.
2. It is the petitioner's case that the assessee had undergone a Corporate Insolvency Resolution Process (CIRP) and, therefore, the demand is required to be quashed. The petitioner also prays that directions be issued to respondent no. 2 to issue a modified notice of demand, as required under Section 156A of the Act.
3. Mr. Chawla, the learned counsel appearing for the Revenue submits that an order under Section 156A of the Act has been passed and, therefore, the petitioner's grievance does not survive. He also submits that in the event



the petitioner has any grievance against that order, the petitioner would be at liberty to approach the concerned Assessing Officer for clarification and, if necessary, for rectification of the said order in accordance with law. Mr. Chawla also submits that the portal shall duly reflect the effect of the order passed under Section 156A of the Act.

4. In view of the above, this Court does not consider it apposite to pass any further order. It is clarified that all rights and contentions of the petitioner with regard to any order passed under Section 156A of the Act are reserved.

5. The petition is disposed of in the aforesaid terms. Pending application also stands disposed of.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

OCTOBER 16, 2024
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Click here to check corrigendum, if any