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

\+ W.P.(C) 5805/2024 & CM APPL. 23984/2024

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

<u>O R D E R</u>

% **16.10.2024**

1. The petitioner has filed the present petition, *inter alia*, impugning a notice of demand dated 20.04.2021 issued under Section 156 of the Income Tax Act, 1961 (hereafter *the Act*) in respect of assessment year (AY) 2018-19. The petitioner also prays that directions be issued to the learned Assessing Officer to issue a modified notice of demand, as required under Section 156A of the Act and grant the consequential refund with applicable interest for the relevant AY 2018-19.

2. Mr. Chawla, the learned counsel appearing for the Revenue submits that the modified notice of demand under Section 156A of the Act has been issued after taking into account the fact that the petitioner had undergone a Corporate Insolvency Resolution Process (CIRP). He also submits that in the

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event the petitioner has any grievance against that order, the petitioner would be at liberty to seek a clarification and, if necessary, rectification of the said order in accordance with law.

3. In view of the above, this Court considers it apposite to direct the respondents to ensure that full effect is given to the order passed under Section 156A of the Act, including modifying the demand in terms of the said order on the portal of the assessee. Further, if any consequential orders are required to be passed including for grant of refund on account of the amounts already adjusted against the impugned demand under Section 156 of the Act, the concerned officer shall ensure that the consequential orders are passed as expeditiously as possible and preferably within a period of eight weeks from date.

4. 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

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